File No. 652 of 1934.

Collection No.

19

P 20

Office of the Resident

in Mysore,

Bangalore.

A ✓ 14/8/34 4.7.

Sm 30-6-34)

Pres. Serial Nos. 1 — 15

S. N. 3, 6/A, 8/A 9, 10, 13, 14 & 15 destroyed 30/6/45.

Subject.

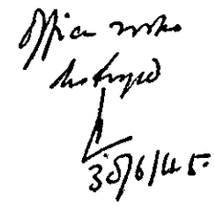
Capital & revenue accounts for Residential buildings in the Cantonment Station of Bangalore.

Previous References.	Later References.
431 of 1931.	194/35

Indexed

97. (Blue).

S&P—(M-1937)—19-12-32—60,000.



CORRESPONDENCE.

S IV-11

(Page 1)

THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE,
Dated the 9th January 1934.

No. 1094 Enc. 1.

FROM

Rao Sahib, S. Kuppuswami Naidu Garu, B.A.,
OFFICER IN CHARGE OF THE HON'BLE
THE RESIDENT'S TREASURY, BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE.
11 JAN. 1934
Regd. No. 357
File No. 431/31

To

The Secretary to the Hon'ble the
Resident in Mysore, Bangalore.

SIR,

S N 56 (Y) With reference to your endorsement No. 11466-- dated 20th December 1933, I have the honour to retransmit the Capital & Revenue Accounts for 1931-32 duly corrected.

The Accounts for 1932-33 are under preparation and will be forwarded separately. As already intimated S N 50 (Y) in this office letter No. 670, dated 9th September 1933, the accounts for 1932-33 could not be prepered until the figures in 1931-32 accounts were approved.

I have the honour to be

Sir,

Your most obedient servant

TREASURY OFFICER.

S.N.2

(Page 2

DEPARTMENT.

BRANCH.

File No:

Serial No:

Draft Letter / ~~Memorandum~~ / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 497 Dated 16/1/1934 19

Genl

To

The Accountant-General,

Madras.

Subject:- Capital and Revenue Account of Residential Buildings in the C & M Station, Bangalore for 1931-32.

Sir,

I am directed to refer to your letter No.5-2-520, dated the 14th/16th October 1933, and to return the Capital and Revenue Accounts of the Residential buildings in the C & M Station, Bangalore for 1931-32 duly corrected. The Accounts for 32-33 will be forwarded at an early date.

I have, etc.,

for Secy. to the Resdt. 13.1.34

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.N.52

H.S.V. Subbiah
13.1.34

15/1/34

I.G.I.P.C.—S1—207 (GPS) D.G.P.—(M-269)—27-4-33—80,000 Pads.

S.N.4 (Copy 4

No. T.M. 15-23/1246/32-33. Office of the Accountant General, Madras, Fort St. George, 10th January 1934.

From

The Accountant General,
(T.M. Section),
M a d r a s.

To

All Heads of Departments (other than the Public Works Department) including Coorg and Bangalore.

Subject: Exhibition of Capital cost of Government buildings in the Capital and Revenue accounts.

Sir,

I have the honour to state that it has been decided that, in cases where the capital cost of a residence has been written down under proviso V(2) to Fundamental Rule 45 A-II or 45 B-II, the capital cost to be shown in the Capital and Revenue Accounts should be the reduced cost of the residence. As calculations for the purpose of the review prescribed in Article 310 of the Account Code should also be based on the reduced cost, I would request that the extent of reduction made in the capital cost of a residence be clearly indicated in the 'Remarks' column of the Capital and Revenue Accounts for the year in which the orders of writing down take effect.

2. Any revision of the figures entered in columns 4 and 5 of the Capital and Revenue Accounts for 1931-32 and 1932-33 necessitated by the above decision may be communicated to this office giving reference to the residence, the amount written off each year with the authority for the write off. If no revision is called for, it may kindly be so stated.

I have the honour to be,
Sir,
Your obedient servant,

Deputy Accountant General.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
15 JAN. 1934
Regd. No. 485
File. No.

Letter No.T.M.15-23/1246/32-33, dated the 10th January 1934, from the Accountant General (T.M.Section), Madras, to all Heads of Departments (other than the Public Works Department) including Coorg and Bangalore.

Subject:- Exhibition of Capital cost of Government buildings in the Capital and Revenue Accounts.

I have the honour to state that it has been decided that, in cases where the capital cost of a residence has been written down under proviso V(2) to Fundamental Rule 45 A-II or 45 B-II; the capital cost to be shown in the Capital and Revenue Accounts should be the reduced cost of the residence. As calculations for the purpose of the review prescribed in Article 310 of the Account Code should also be based on the reduced cost, I would request that the extent of reduction made in the capital cost of a residence be clearly indicated in the 'Remarks' column of the Capital and Revenue Accounts for the year in which the orders of writing down take effect.

2. Any revision of the figures entered in column 4 and 5 of the Capital and Revenue Accounts for 1931-32 and 1932-33 necessitated by the above decision may be communicated to this office giving reference to the residence, the amount written off each year with the authority for the write off. If no revision is called for, it may kindly be so stated.

No. 658

Office of the Resident in Mysore,
Bangalore,

Dated, the 22nd January 1934.

A copy of the foregoing letter is forwarded to the Officer in charge of the Hon'ble the Resident's Treasury, Civil and Military Station, Bangalore, for information and report.

P. M. Raman Nair

for SECRETARY TO THE RESIDENT.

GS.

THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE,

Dated the 25th January 1934.

No.Estt. 1200 Enc.12.

FROM

M.R.Ry. Rao Sahib, S. Kuppuswami Naidu, Garu, B.A.,
OFFICER IN CHARGE OF THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.

OFFICE OF THE RESIDENT IN MYSORE,
BANGALORE.
26 JAN. 1934
Dspl. No. 858.
File. No. 421/31

To

The Secretary to the Hon'ble the
Resident in Mysore,
Bangalore.

SIR,

In continuation of this office letter No.1097 dated 9th January 1934, I have the honour to forward herewith the Capital and Revenue accounts of the residential buildings in Bangalore for 1932-33 in duplicate.

The quarters occupied by the Steward of the Bowring and Lady Curzon Hospitals for which he has been asked to pay rent from 25th January 1932 has not been included in the statement, as the capital cost of the particular house is less than Rs.5000/

With reference to letter No.T.M-15-23/1246/32-33 dated 10th January 1934 from the Accountant General, Madras, communicated with your endorsement No.658 dated 22nd January 1934, I have to state that no portion of the capital cost was written off and no revision of the figures entered in the accounts for 1931-32 or 1932-33 require revision.

I have the honour to be,

Sir,

Your most obedient servant,

TREASURY OFFICER,
BANGALORE.

(1429

Quarters for the Secretary.

Details for expenditure on additions and alterations.

Column 5.

1930-31 ...	51	0	0
1931-32 (1932-)	204	5	3
S.R's No.3865 dated 9-6-1932	200	0	0
Total Rs.	455	5	3

Column 6.

Main Building.

1930-31	212	0	0
1931-32	296	11	8
1932-33			
S.R's No.2952 dated 28-4-1932	200	0	0
Total	708	11	8

Sanitary fittings.

1930-31	130	0	0
1931-32	130	0	0
1932-33			
S.R'S No.2597/428-1931 dated 29-3-1933	210	4	0
Total	470	4	0

Column 12.

To end of 1931-32	839	0	0
1932-33.			
S.R's No.3082 dated 4-5-1932	16	4	0
" 6014 dated 8-9-1932	86	1	0
" 586 dated 23-1-1933	98	12	0
Water Tax	86	0	0
Total	287	1	0

Interest on Capital outlay.

Interest for 1931-32	2396	0	0
Add interest on ½ Capital outlay in 1931-32 i.e., on Rs.631/-	19	0	0
Add interest on ½ Capital outlay in 1932-33 i.e., on Rs.610/-	18	0	0
Total	2433	0	0

TREASURY OFFICER,
BANGALORE.

Quarters of the Collector.

Column 5.

1931-32	74	0	0
1932-33		-	

Column 6. Main Building.

1931-32 ...	588	0	0	
1932-33		-		
S.R's No.3166 dated 7-5-32	182	10	0	
3552 dated 27-5-32	70	7	9	
2214 dated 10-3-33	166	11	/	
5833 dated 1-9-32	113	13	0	
7130 dated 21-10-32	75	0	0	
2400 dated 18-3-33	45	0	2	
	653	9	11	or 654
Total				1248

Sanitary fittings.

1931-32 ...	125	0	0	

Column 12.

To end of 1931-32			196	0	0	
1932-33						
S.R's No.3166 dated 7-5-32	382	0	6			
5831 dated 1-9-32	140	9	6			
570 dated 23-1-33	129	1	0			
2061 dated 6-3-33	119	3	0			
2041 dated 6-3-33	96	14	0			
8099 dated 30-11-32 Water tax	131	6	4			
	999	1	10	or	999	0 0
Total					1195	0 0

Column 15.

Interest for 1931-32	2578		
Interest on Rs. - Capital outlay for 1931-32 i.e., 662/	19	8	6
Interest on ½ - Capital outlay for 1932-33 on Rs.779/-	23	3	7
	2621	2	3
or			
Rs.	2621	0	0

Assistant Secretary's Quarters.

Interest on capital outlay to end of 1931-32	705	7	
Interest on ½ Capital outlay in 1931-32 on. 370/-	11	1	
	716	8	
or			
	717	0	0

(d) Details of furniture rent recovered.

House Surgeon, Bowring Civil Hospital.

30-9-1932	30	0	0		
17-11-1932	35	0	0		
16-12-1932	7	2	0	For November 1932.	
18-12-1932	0	11	9		
26-1-1933	7	2	0	For December 1932	
6-2-1933	7	2	0	For January 1933	
9-3-1933	7	2	0	For February 1933.	
	Rs.94	3	9	--------	94 3 9.

House Surgeon, Lady Curzon Hospital.

					Amount due.			
9-1-1933	34	8	0		1932-33	103	11	4
1-2-1933	37	6	8		25-1-32 - 31-1-32	1	15	3
					February 32	8	10	3
	71	14	8					
						114	4	10
Balance due Rs.	42	6	2					

Lady Assistant Surgeon.

1 Miss Collins. Amount due.

25-1-1932 - 28-2-33 @ Rs.3-4-5= 43-5-3 1-3-33 to 31-7-33 Rs.16-6-1 Total Rs.59-11-4

Amount paid.

4-12-32	7	12	3		
4-1-33	13	4	1		
Bill for Jan. 33 paid 1-2-33	6	4	0		
-do- 1-3-33	6	4	0		
	33-8-4				
Arrears received in April 1933	4-8-0				
				38 0 4	
Amount due from 1-3-33 to 31-7-1933 @ Rs.1-12-0 paid in 1933-34				8 12 0	
				Balance	46-12-4 / 12-15-0*

*Written off in Secretary to the Hon'ble the Resident's No.319/21-1927 dated 10th January 1934.

2. Miss D. Cartner. Amount due.

25-1-1932 - 28-2-1933 @ Rs. ~~4-5-0~~ 3-4-5 = Rs.43-5-3 1-3-33 to 31-7-33 Rs.16-6-1 Total Rs.59-11-4

Amount paid.

4-11-1932	7-12-3				
4-1-1933	14-12-4				
Bill for Jan. paid on 1-2-33	7-4-0				
1-3-1933	7-4-0				
	37 0 7				
Arrears recovered on 1-4-1933	4 8 0			41-8-7	
Amount due from 1-3-33 to 31-7-33 received in 1933-34 @ Rs.2-12-0 per mensem				13-12-0	55-4-7

(12

Balance written off in Secretary to the Hon'ble the Resident's No.319/21-1927.dated 10th January 1934. 4 6 9

TREASURY OFFICER,
BANGALORE.

SAB.

Statement showing the amount of furniture rent recovered in 1932-33 from the occupants of the Two Lady Assistant Surgeons quarters One House Surgeon, Lady Curzon Hospital and One House Surgeon, Bowring Civil Hospital, Bangalore.

-:0:-

Date of receipt	From whom received	Amount	For what period	Date of credit to the Treasury.
30-9-32	Lt. L.P. Gernon	30-0-0	For September 32 & 1/3 of arrears for the period from 25-1-32 to 31-8-32 & 5-11-5 towards part payment of 2nd inst.,	30-9-1932
3-11-32	Dr.Miss Collins	7-12-6	For Oct.32(3-4-5) & 1/6 of arrears of 26-15-2-Viz., 4-7-10 1st instalment.	4-11-1932
	Dr.Miss Cartner	7-12-3	For Oct.32(3-4-5) & 1/6 of arrears (26-15-2)Viz., 4-7-10 1st instalment	"
17-11-32	Lt.L.P.Gernon	35-0-0	In full settlement upto & ending 31st October 32.	17-11-1932
18-11-32	"	0-11-9		
16-12-32	-do-	7-2-0	For November 1932	17-12-1932
4-1-33	Dr. Miss Collins	13-4-1	For Novr.32(2-8-4)Decr.32 (1-12-1) & 2nd & 3rd instalments (8-15-8)	4-1-1933
	Dr.Miss Cartner	14-12-4	For Novr.(3-0-5)Decr.32 (2-12-3) & 2nd & 3rd instalments (8-15-8)	"
9-1-33	Dr.C.A. Martin	34-8-0	Part payment from 25-1-32 to 31-12-32	9-1-33
26-1-33	Lt.L.P. Gernon	7-2-0	For December 1932	30-1-1933
31-1-33	Dr. C.A. Martin	37-6-8	For Jany.33(7-6-8) & part payment i.e., 2nd instlRs.30/-	1-2-1933
6-2-33	Lt.L.P. Gernon	7-2-0	For January 1933	7-2-1933
9-3-33	Capt.L.P. Gernon	7-2-0	For February 1933	9-3-1933

.....

"True Copy"

TREASURY ASSISTANT.

S.N.6

Part I.

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 921 Date. 31/1/1934 19

Encl with the accounts

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S.N. ~~2~~ 2

2(y)

~~S.N. 63~~ S.N. 63-5

To

The Accountant General, Madras.

Subject:- Capital and Rev. Accounts of Residential Buildings in the C & M. Stn., Bangalore for 1932-33.

Sir,

In continuation of my letter No. 497, dated the 16th Jany 1934, I am directed to forward a copy of letter No.1200, Estt/ dated the 25th Jany. 1934, from the Officer in Charge of the Hon'ble the Resident's Try., Bangalore, with the Capital and Revenue Accounts for 1932-33.

I have etc.,

26.1.934

for Secy. to the Resident.

26.1

Typed Asso 27.1

S. 5.
MG.P.C—S1—207 (OPS) DOP—(M [illegible]) 27-4-32—50,000 sets.

S-N.7

14

No. Bang.5-2-885. OFFICE OF THE ACCOUNTANT-GENERAL MADRAS.

Fort St. George, 28th M a r c h *193* 4.

Enclosures.

FROM

THE ACCOUNTANT GENERAL,
(T. A. III Section),
MADRAS,

To

The Secretary to the Hon'ble the Resident
in Mysore, Bangalore.

Clare
30/3

SIR,

Subject:- Capital and Revenue Accounts of Residential buildings in the Civil and Military Station Bangalore for 1932-33.

OFFICE OF THE RESIDENT
Hon'ble
30 MAR 1934
Read
3114
File

S.N.64 of (L)

With reference to the Capital and Revenue Accounts received with your letter No.921, dated 31st January/2nd February 1934, I have the honour to state that the accounts have been checked and recorded in this office.

8-1
S.N. 64 of 6 Page 9
Encl. 6 (L)

The amounts shown in columns 4 and 5 of the accounts against the quarters of the Secretary to the Resident should be Rs.37389/- and 454 instead of Rs.37390 and 455 respectively.

Necessary corrections may kindly be made in the office copy of the account.

I have the honour to be

Sir,

Your obedient servant,

R.V.

Assistant Accountant-General.

Gs

S.N.8

1/15

File No.431/31.

No. 2621 Dated 10 4-34

Rec: 5th

A copy of the undermentioned paper is forwarded to the Officer in Charge of the Hon'ble the Resident's Treasury, Bangalore, with reference to his letter No.Estt./1200 dated the 25th January 1934.

S.N. 5 of (L)

T. N. T.
5-4-1934.

for SECRETARY TO THE RESIDENT.

S.N. 7 P.U.C.

Letter No.Bang.5-2-885 dated the 28th March 1934 from the Accountant-General, Madras.

5-4-34

S.N.11

THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.

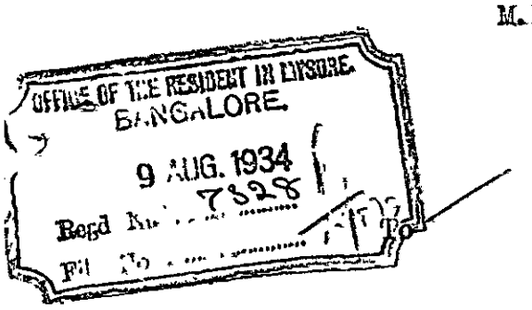
Dated the 7th 8th August 1934

No. 483 Enc. 8

FROM

M.R.Ry. Rao Sahib, S. Kuppuswami Naidu Garu, B.A.,

OFFICER IN CHARGE OF THE HON'BLE THE RESIDENT'S TREASURY,
BANGALORE.



The Secretary to the Hon'ble the
Resident in Mysore,
Bangalore.

SIR,

With reference to the correspondence ending with your No.F.520-1934 dated 3rd August 1934, I have the honour to forward herewith the Capital & Revenue Accounts of the Residential Buildings in Bangalore for 1933-34 in duplicate.

S.N.2 (A)
520-34

I have the honour to be,

Sir,

Your most obedient servant,

TREASURY OFFICER,
BANGALORE.

Capital and Revenue Accounts of Residences and their

Locality.	Serial No.	Particulars of buildings.	Capital outlay to end of year under report.*	Capital cost which has not been taken into Account in calculating the standard rent.		Net capital expenditure on which the present standard rent has been calculated (4 – (5 + 6)).	Number of years for which accounts have been kept.	Annual Allowance.	For maintenance.	
				Cost or value of site including expenditure or its preparation.	Minor additions and alterations mentioned in note 2 under F. R. 45A III.			Ordinary. @ 1½	Special. @ ½	Municipal or other taxes payable by Government.
1	2	3	4	5	6	7	8	9	10	11
BANGALORE.	1	Quarters of the Secretary to the Resident, -- Bangalore.	38011	624	1161	36226		570	190	86
		Electric Light	705		51	654		32	@ 4½	
		Sanitary	2857		503	2354		129	do	
			41573	624	1715	39234		731	190	86
		Tennis	399	-	-	399	5	6	2	-
	2	Quarters of the Lady Doctor Gosha Hospital	14165	-	65	14100	Municipal building leased by Gov			
		Electric light	293	-	-	293	Repairs to be met by Municipali			
			14458		65	14393				
		Furniture	1356			1356				
	3	Quarters of of the Collector.	41346	74	1865	39377		620	207	131
		Electric lights	1203			1203		54	@4½	
		Sanitary	2185		125	2060		98	do	
			44734	74	2020	42640	3	772	207	131
	4	Assistant Secretary to the Resident's quarters.	11619		256	11363		174	58	
		Electric lights	328		114	214		15	@ 4½	
			11947		370	11577	3	189	58	-
	5	House Surgeon Bowring Hospital	569			569 551-10-0 from 1-8-1933 Secretary to the No.5694 dated 7th August 1933				
	6	Lady Curzon Hospital	691			691 600 from 1-8-1933				-d
	7	2 Lady Assistant Surgeon quarters	524			524 248-10-8 from 1-8-1933 100-5-4 from 1-8-1933				-d -d

SAB.

Column 4—The figure entered in this column will include cost of site as well as expenditure on minor additions and alterations,

† Columns 19 and 20—When two or more rates are chargeable during a year, each period of occupation (in months and days)

subsidiary services for the year 19 33-19 34.

Actual expenditure on maintenance inclusive of Municipal or other taxes payable by Government.			Interest on capital outlay to end of year under report (Column 4) or rent payable by Government.	Total annual cost to Government, i. e., Total of columns 14, and 15.	Standard rent per annum.		Rent realised during the year.†			Remarks. (1) Explanation of short realisation. (2) Reference to orders fixing special rents, etc. (3) Explanation of excess of average annual maintenance charges over the amount permissible Columns 9, 10 & 11.
During the year.	To end of year under report.	Average per annum.			Date from which it is operative.	Amount.	Monthly rent.	Number of months.	Amount.	
12	13	14	15	16	17	18	19	20	21	22.
S.										
1051	2177									Concessional rent at 5% of pay to be paid vide Article 258 Audit Code.
34	51	446	2472	2918	Since 30-3-30					March 33 73-8-0
-	-									April 33 87-15-0
										May to Decm. 33 @ 085-8-0 684-0-0
										January 34 @ 85-8-0
										Feb. 34 87-11-0
1085	2228	446	2472	2918		2354		12	1018-10-0	1018-10-0
-	-	-	24	24		32		12	32-4-0	
rnment for 5 years from 1929										
y			600	600	Present incumbent allowed to occupy rent free and rent free furniture.					
			203	203	Furniture rent @ 16%					
SC I										
564	1759									March 33 180-0-0
19	19	593	2663	3256	Since 25-10-30	2558				April 33 to October 33 @ 190/ 1330-0-0
-										1-11-33 to February 34
583	1778	593	2663	3256		2558		12	2308	@ 199-8-0 798-0-0
										2308-0-0
										Occupied from 17-6-1933 to 28-2-1934.
104	163	57	717	774	Since 1-4-34	695				June 33 11-15-
8	8									July 33 25-10-
										Aug. 33 27--2-
										Sep. 1933 159-12-
112	171	57	717	774		695	8-11-1930		224-7-0	to Feb. 34 -------
										@ 26-10-0 224-7-0

Hon'ble the Resident's			@15% 7-2-0 6-14-4	from	1-8-1933	83-14-8			84-13-9	Vide statement attached.
			8-10-0 7-8-0	from	1-8-1933	95-10-0			116-12-4	
			6-8-10 3-2-0 1-4-0	Recoveries to from 1-8-33 from 1-8-33	end of July	1933	explained		30-10-0	in 1932-33 return.

TREASURY OFFICER,
BANGALORE.

and should be tested to see that it agrees with the total of columns 5, 6, and 7.

with its rate should be noted in the Remarks column.

DOFP—268Audit—(G-326)—17-7-30—5,000.

QUARTERS FOR THE SECRETARY TO THE HON'BL. THE RESIDENT.

Details for expenditure on additions and alterations.-

Column 5.

To end of 1932-33	Rs.	454	5	3	
1933-34					
S.R's No.1337 dated 16-2-34		169	4	10	
		623	10	1	or 624/-

Column 6.

To end of 1932-33		708	11	8	
1933-34					
S.R's No.3992 dated 19-5-33		200	0	0	
5499 dated 29-7-33		15	7	0	
-dp-		47	1	0	
1616 dated 27-2-34		51	12	0	
750 dated 24-1-34		121	13	0	
1048 dated 6-2-34		12	0	0	
Total		452	1	0	
Total to end of 1933-34		1160	12	8	or 1161/-

Sanitary fittings.

To end of 1932-33		470	4	0	
S.R's 4085 dated 1-6-33		32	9	0	
Total		502	13	0	or 503/-

Electric lights.

S.R's No.1908 dated 2-3-34		50	7	9	

COLUMN 12 EXPENDITURE ON REPAIRS.

During 1933-34.					
S.R's No.1504 dated 21-2-1934		33	9	0	
1338 dated 16-2-34		397	14	0	
1741 dated 3-3-34		243	12	0	
1913 dated 9-3-34		26	0	0	
2138 dated 20-3-34		116	5	0	
3748 dated 17-5-33		105	12	0	
3941 dated 27-5-33		41	13	0	
Water Tax					
S.R's No.3991 dated 29-5-33		85	10	10	
		1050	11	10	
End of 1932-33		1126	1	0	
Total		2176	12	11	
Electric lights in 1933-34		34	5	0	

INTEREST ON CAPITAL outlay.

Interest for 1932-33	2433	0	0	
Add interest on ½ Capital outlay in 1932-33	18	0	0	
Add interest on ½ outlay in 1933-34 i.e on Rs.706/-	21	0	0	
	2472	0	0	

INTEREST ON CAPITAL OUTLAY.

Interest for 1932-33	Rs. 2621	0	0
Interest on capital outlay for 1932-33	23	0	0
Interest on half outlay for 1-33-34 i.e., on Rs.653/-	19	0	0
	2663	0	0

ASSISTANT SECRETARY'S QUARTERS.

Repairs S.R's No.5416 dated 27-7-33 103 9 0

Electric Lights S.R's No.5147 dated 13-7-1933 Rs. 5 3.

QUARTERS OF THE COLLECTOR.

Main Building Sanitary.
Column 6.

To end of 1932-33		1242	0	0	1242	0 0
1933-34.						
SR's No.4413 dated 18-6-1933		395	14	9		
190. dated 8-3-1934		51	7	0		
7 dated 1-1-1934		183	15	0		
1707 dated 2-3-1934		15	8	0		
Collector's No.4383-A-33 dated 1-9-33		6	0	0		
		652	12	9	652	12 9 or
					Rs. 1895	0 0

Repairs during 1933-34.

S.R's No.4809 dated 29-6-1933	218	9	0	
Collector's No.4770-A-33 dated 21-9-1933	4	1	9	
S.R's No.1742 dated 3-3-1934	104	7	0	
2143 dated 30-3-1934	105	10	0	
Water-tax S.R's No.4084 dated 1-6-1933.	131	6	4	
	564	2	1	
End of 1932-33.	1195	0	0	
Total.	~~1795~~	~~0~~	~~0~~	
	1759	0	0	

Electric lights.

S.R's No.3942 dated 23-5-1934 18-6-0

FURNITURE RENT.

Dr. Gernon.				Dr. Halge.				Total.
March 1933	7	2	0	11-8-1933 - 31-12-33	32	4	1	
April 1933	6	12	0	January 1934	6	14	4	
May 1933	6	12	0	February 1934	6	14	4	
June 1933	6	12	0					
July & 11 days in 8/33 including old arrears.	11	7	0					
	38	13	0	Total	46	0	9	84 13 9

LADY CURZON HOSPITAL.

Dr. Martin	85	0	1
Dr. Halge	31	7	3
	116	12	4

2 Lady Assistant Surgeons @ Rs.4-6-0 from 1-8-1933 to 28-2-1934 Rs.30-10-0.

TREASURY OFFICER,
BANGALORE.

(24

Statement showing the amount of furniture rent recovered in 1933-34 from the occupants of the following quarters and credited to Government.

Name	Amount recovered from the occupants of L.A.S. quarters.	Amount recovered from the occupants of H.S. quarters.	Date of credit.	Amount in which included.
Dr. Miss.E.Collins	1 12 0 4 8 0 (Arrears)			vide March 1933 pay bill for 529-8-0 cashed in April 33.
" " D. Cartner	2 12 0 4 8 0			-do- for Rs.555-12 for April 1933 cash in May 1933.
" " E. Collins	1 12 0			-do-
" " D. Cartner	2 12 0			
" " E. Collins	1 12 0			Rs.558-13-0 for May
" " D. Cartner	2 12 0			cashed in June 193
" " E.Collins	1 12 0			Rs.557-6-0 for June
" " D.Cartner	2 12 0			cashed in July 33.
" " E.Collins	1 12 0			Rs.557-6-0 for July
" " D.Cartner	2 12 0			cashed in Aug:33.
" " E.Collins	1 4 0			Rs.557-8-0 for Aug
" " D.Cartner	3 2 0			cashed in Sept:33
" " E.Collins	1 4 0			Rs.420-7-0 for Sept
" " D.Cartner	3 2 0			cashed in Oct:33
" " E.Collins	1 4 0			Rs.422-3-0 for Oct:
" " D.Cartner	3 2 0			cashed in Novr: 33
" " E.Collins	1 4 0			Rs.568-6-0 for Nov:
" " D.Cartner	3 2 0			cashed in Decr:33
" " E.Collins	1 4 0			Rs.571-6-0 for Dec:
" " D.Cartner	3 2 0			cashed in Jany: 34
" " E.Collins	1 4 0			Rs.571-6-0 for Jany:
" " D.Cartner	3 2 0			cashed in Feb 34
" " E.Collins	1 4 0			Rs.571-6-0 for Feby:
" " D.Cartner	2 2 0			cashed in March 34.
" L.P. Gernon	(for March 1933)	7-2-0	12-4-33	20-12-0
"	(for April 1933)	6-12-0	18-5-33	50-13-0
"	(for May ")	6-12-0	23-6-33	55-6-0
"	(for June ")	6-12-0	17-7-33	232-15-0
"	(" July & 11 days in Aug: including arrears in calculating Pre: rent)	11-7-0	22-8-33	74-13-0
" H.C.Halge	(from 14-8-33 to 31-12-33)	32-4-1	18-1-34	946-1-0
"	(for Janyary 34)	6-14-4	2-2-34	63-14-4
"	(for Feby: 34)	6-14-4	9-3-34	74-14-4
" O.V.Bamford	(from 26th Oct to 31 Oct: & Novr: 33)	8-15-3	20-12-33	129-7-3
"	(for December 1933)	7-8-0	22-1-34	83-8-0
"	(" January 1934)	7-8-0	27-2-34	23-4-0
"	(" February 1934)	7-8-0	9-3-34	74-14-4
E.Martin	(Arrears)	85-5-1	20-3-34	85-5-1

No.646/102

Residency Surgeon's Office,
Bowring Civil Hospital.

Bangalore 23rd June 1934.

Forwarded to the Officer in charge of the Hon'ble the Resident's Treasury, Bangalore with reference to his letter No.274 dated the 11th June 1934.

Sd. J.B. Hance
Lt.Col.,I.M.S.,
Residency Surgeon.

25

DEPARTMENT.

BRANCH.

File No:

Serial No:

Draft

Letter / Memorandum / Telegram

Class for telegrams

Ordinary / Express / Urgent* / Priority / Clear Line†

*Only for Foreign Telegrams.

†Not for Foreign Telegrams.

No. F. 652-34 R. O. II. Dated 6/9/ 1934

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

S·N·9

To

The Accountant-General,

Madras.

Capital and Revenue Accounts of Residential Buildings in the C. & M. Station, Bangalore, for 1933-34.

Sir,

With reference to your letter No.T.M.15-411, dated the 6th July 1934, I am directed to forward the Capital and Revenue Accounts of residential buildings in the Civil and Military Station, Bangalore, for 1933-34.

I have etc.,

for SECRETARY TO THE RESDT.

11/8/34

T. N. T.

11-8-34

S.
CIFC—S1—207 (GFS) DGT—(M-256)—27-4-33—50,000 Pads.

File No. 671
1934.

Collection No.

F 671/1934

I

The Mysore Residency

Bangalore.

P 56

i 2 (61)

A 1447 Pros. Serial Nos. 1 — 14.

S.N. 6 destroyed
L 11/8/45

9/Rm
30.6.47

Subject.

Bangalore Water Supply.

Revised charges for water.

Previous References.

80/33

Later References.

Z.No. 135/36

416-37

'A'
L
10/8/45

Cancelled

S. 97.—(Blue).

MFP—168S&P—(M1184)—11.8.34—60,000.

paras 65-69
of notes
destroyed
11/8/45

NOTES AND PRECIS.

S.N. 1

~~I.H. 26.~~
~~P.U.C.~~

Letter No. 3726/33, dated the 6th October 1933, from the President, Municipal Commission, Civil and Military Station, Bangalore.

Please see S.N. 8 and 13 in which the Governor-General of India in Council was pleased to accord ------- approval to the revised rates proposed by the Municipal Commission for the levy of excess water charges. The excess water charges so fixed were 12 annas per 1000 gallons or any portion thereof.

The Municipal Commission now proposes to amend the notification at S.N. 20 in order to afford some relief to consumers. It appears that under Setions 43 and 44 of the Bangalore Municipal Law, 1897, the amendments do not ---- require the sanction of the Government of India in as much as the Commission are not levying any new water tax. The Resolution of the Municipal Commission, may, if ----- approved, be confirmed.

Draft submitted for approval.

T. N. Thangavelu
Madalias.
19—10—1933.
20.

Secretary.

Before dealing with Pvt. Office should refer to Section 44(7) & (8)(6) & 6 para 3 of the Commr's Notification No. 3726/33, dt. 11.5.1933, & consider whether the date 15th July 1933 is not wrong & that the date should be not less than 3 months from the date of the Notification.

Para 3 of notes ante.

It is seen from the correspondence on the New Bangalore Water Scheme that the idea of the imposition of an increased water rate was put to the Commission at the instance of the Govt. of India. The Govt. of India pointed out so far back as December 1931, that in order to meet the extra expenditure which would devolve on the Commission in consequence of the decision that the Military authorities should bear only the cost of the water actually consumed, it was incumbent on them to increase their revenue by increasing the water rate and the charges for excess consumption.

The revision of the rates was therefore made at the instance of the Govt. of India which ipso facto carried with it their consent. What remained to be done was to settle details in accordance with the proposal and direct the imposition of the tax under section 44(7) of the Municipal Law. This was done at the special meeting of the Commission held on the 30th September 1932 and 23rd February 1933. The sanction conveyed by the Govt. of India in S.N.13 is with reference to details.

Under section 44(8)(b) of the Municipal Law, no tax shall come into force before the expiration of

three

three months from the date of the meeting at which its imposition was directed and not from the date on which the imposition was notified. As the direction was given in this case on the 30th September 1932 and 23rd February 1933, the date (from which the imposition is to take effect) mentioned in para 3 of the Commission's notification No. 3726/33, dated the 11th May 1933, viz., 15th July 1933, does not appear to be wrong.

S.N. 20 (A)

(From para. 3)

31.10.33

31.X.33

(9) & (9/1)

Paragraphs 52 and 55 of File 342 I of 1898 called for in the Telegram at 'T' have since been received from Bangalore vide Slip'G'.

Submitted with the draft for orders.

(from para 3)

4.11.33

(Please see from para 1 of these notes).

The strict letter of the law i.e Bangalore Municipal Law Sec:44 clauses (1) to (9) has not been followed in this case. Action under clause (6) of Rule 44 was taken before the Commission took action under clause (1).

The equitable interpretation of the case would seem to be that the previous sanction of the G. of I. justified the Commission in making the direction under Rule 44 (7) and that the further sanction of the Government of India sought in our letter 2434/80-1933 dated 21/3/33 to G.of I. was merely to regularise the position. But even if the directions given by the Commission on 30/9/32 and 23/2/33 be held as legal they are defective in that the directions did not fix the date from which the tax should come into force. But as the tax was actually enforced more than three months after these directions it is a nice legal point as to whether the defect is sufficient to vitiate the proceedings.

If the directions referred to above are considered to be defective the tax might come into force on August 11th, i.e. three months from the date of the notification dated May 11th.

But even here there is a defect. The notification of May the 11th was not the result of a special meeting as required by clause (7) of Rule 44. The Commission might point out that they merely obeyed our orders of 9/5/33 though we could retort that the method of carrying out our orders is a matter for the Commission and that they should be carried out in conformity with the rules. This defect might vitiate the notification of May 11th.

My own feeling is that the resolutions of 30/9/32 and 23/2/33 are not sufficiently irregular to vitiate the

proceedings

proceedings and that the tax may legally be enforced from July 15th but as desired by Resident in para 3 of these notes I have brought out the undoubted defects and omissions that have taken place in this case from the very beginning.

Would Resident like P.M.C. to see this noting u/o for remarks before finally deciding whether to accept July 15th or August 11th as the date or to refer the question to a good lawyer for opinion ?

Resident.

11/12/33

(Brown paper)

(M).

Bkt. Section 44.

9 Subsection (1). Complied with - vide Sl 1/6 of T.N. 80/1933. The Law does not require fixing of date.

Subsection (2). Complied with - vide Sl 1/c of ditto.

No objection were recd - vide Sl. 1 of ditto.

" (4). Complied with - vide Sl. 1.

As regards public & food. buildings, see Sl. 7/A of ditto. In this case it was presd unnecessary to notify proposed amendment of Law.

There were merely the proposals of the Commtee.

10 If they required specific sanction of 9 of 1, as was evidently thought to be the case - vide Sl. 6 of file referred to -

then if Comm^rs decide to impose taxation in accordance with G of I's sanction, they are bound (a) to direct the imposition of the tax at a special meeting (Sub-clause 7), (b) in their direction to fix the date on which the tax was to come into force provided that that date could not be earlier than 3 months from the date of the special meeting at which the imposition of the tax was directed (Sub-clause (8)). Imposition has to be notified (Sub-clause (8)).

If specific sanction of G of I was req^d then it seems that the Comm^rs have not complied with the requirements of the Law subsequent to receipt of that sanction. 11.

Please let Pres. see these notes early for any remarks he may have to offer.

L.
16/12/33

Ex.

Pse see for remarks

12.

To

The President Municipal Commission, C & M Station
Bangalore, U.O.

U. O. No. 11460
18th Decr. 1933.

12

I have examined this whole question very carefully, and I respectfully submit that Sections 43 and 44 of the Bangalore Municipal Law do not apply at all to the case under consideration. Section 43 relates solely to a tax on buildings and lands, while Section 44 lays down the procedure in imposing such a

M

tax. A water tax of 6 % on the valuation of property was imposed by a notification issued in 1902: that tax has never been altered, nor have any proposals been made for enhancing it, which would be the only ground for applying the provisions of Section 44.

Charges for water consumed by the occupiers of houses, in excess of the free allowance of water permitted, do not constitute a tax in the sense contemplated in Section 43. A public body might levy a tax at a specified rate, to cover the cost of installing an electric supply, but such a tax would be on an entirely different footing from the charges that such a body might levy for the amount of current consumed by any particular house-holder.

The notification of 1902 was issued under Sections 43 and 44 of the Act because it originally inaugurated the 6 % water tax, and that notification included the schedule of charges for the use of excess water. In March 1924, however, a notification was issued reducing the free allowance, but while it was published for objections, it did not receive the sanction of the Government of India, nor was three months notice given of its coming into force though it might be considered to have been tantamount to an increase in the cost of water to the consumer.

In my letter dated the 29th November 1932, I only contemplated a change in our bye-laws requiring the sanction of the Resident, but Secretary's letter dated the 8th February 1933 laid it down that the proposal should be considered as coming under Section 43 of the Act. I regret that this aspect of the matter did not strike me at the time.

I would suggest, therefore, that the action so far

P.T.O.

taken has been entirely constitutional.

16.11.33

President, M. C.

U/O. No. 4711/33 dated 19-12-33

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore, U/O.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE. KN
20 DEC. 1933
Regd. No. 11057
Pols. No.

Please see the foregoing notes from paragraph 3. The following questions require clearing up in this case:-

(1) The special question whether the date 15th July mentioned in the Commission's notification dated the 11th May 1933 is not wrong in view of of the provision of Section 44(7) and 44(8)(b) of the Bangalore Municipal Law, and

(2) The general question whether specific sanction of the Govt. of India is necessary for the imposition of excess water charges by the Municipal Commission.

(1) Special question of the date from which the new charges should come into force.

In the ordinary course the undermentioned procedure should be followed for the imposition of any tax by the Municipal Commission:-

(a) Passing at special meeting of a resolution by the Commission proposing the imposition of the tax.	Section 44 (1)
(b) Publication of a notice showing details as regards the tax	Section 44(2)
(c) Receipt of objection up to one month from the date of notice.	Section 44 (3)
(d) Submission of the proposal to the Resident.	Section 44 (4)
(e) Submission of the proposal to the Govt. of India for sanction	Section 44(6)
(f) Direction (on receipt of the sanction of the Govt. of India) at a special meeting of the Commission of the imposition of the tax and the date from which it will come into force, which date should not be earlier than three months from the date of the direction	Section 44(7) & (8) and (8) (b)

(g) Notifying the imposition of the tax.

Section 44 (8) (a)

The case under consideration is extraordinary in that the proposal for the imposition of the tax was made by the Govt. of India themselves, a fact which virtually conveyed the sanction of the Govt. of India required by section 44(6). If this view of the case is accepted, then it follows that the resolution of the Commission of the 30th Sep. 1932, supposed to have been the action taken under Section 44(1), covers the action required by Section 44 (7), except that it is defective in so far as it does not fix a date on which the tax should come into force. As, however, the date fixed in the notification of the 11th May 1933, namely 15th July 1933, is 9½ months after the date of the original resolution of the 30th Sep., it can perhaps be held that the three months time contemplated by section 44(8) (b) has been satisfied in this case. In this view, the imposition of the tax from the 15th July 1933, is intra vires.

If, on the other hand, it is held that the sanction conveyed by the Govt. of India in their telegram of the 4th May 1933, is the sanction contemplated by section 44(7), then the procedure followed by the Commission thereafter is wrong and the imposition of the tax with effect from the 15th July 1933, is ultra vires. The Commission have taken no action under Section 44 (7) and (8) (b) in regard to the direction at a special meeting, after the receipt of the sanction of the Govt. of India, of the imposition of the tax and to the fixation of a date for the tax to come into force.

(2) The general question whether the sanction of the Govt. of India is necessary for the imposition of the excess water charges.

The P.M. C. has discussed this question in para.12 of the foregoing notes, and has come to the conclusion

that

that the imposition of the tax in question does not come within the purview of sections 43 and 44 of the Bangalore Municipal Law and as such the action so far taken is constitutional. This general question was examined more than once in the past and it was held that charges for the use of water can be imposed only under Section 43 of the Municipal Law and that therefore the imposition required the sanction of the Govt. of India. It will be seen from S.N. 21 of file 45 of 1899 that the original proposal to levy a water tax not exceeding 6% and the special rate for excess water consumption were both notified under Section 43 and 44(8) of the Municipal Law with the sanction of the Resident and the Governor General in Council.

Now please see ~~original~~ paragraphs 16, 17 and 18 of the original Bye Law proposed under Section 137(e) (v1) of the Municipal Law for regulating the supply of water. The question was then examined whether the tax of Rupee one per 1000 gallons of water charged under the proposed rules 16 and 18 could be imposed under section 137 (1) (e) (v1). It was then ruled that the imposition of a charge at specified rate for the supply of water was really the imposition of taxation, and could not come under bye-laws for regulating water supply. All reference to taxation were therefore removed from the bye-laws under Section 137 (1) (e) (v1). Provision for a charge for the supply of water was accordingly incorporated in notification No. 4573, dated the 30th September 1899, issued under Section 43 and 44(8) with the previous sanction of the Governor General in Council. The notification of 1899 was reissued with certain amendments in notification No. 2641, dated the 12th September 1902, which is the notification referred to in the P.M.C's note. It is this notification that is now amended with a view to revise the excess water charges. As

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the amendments in actual effect result in a burden on the tax payer, it seems that the provisions of Sections 43 and 44 of the Municipal Law apply to the case.

The notification of March 1924, reducing the free allowance of water, referred to the P.M.C's note para. 12 (c) is put up. The principal notification was intended to amend the Bye-law relating to water supply and it was issued in exercise of the powers conferred on the Commission by Section 137 (1) (e) (vi) of the Municipal Law, vide preamble of the notification. The portion of this notification, so far as it related to the reduction of free allowance of water, was only a general direction that the free allowance will be reduced; it had not the force of law. As this direction did not fix a rate or a tax for the supply of water, but merely stated that the free allowance will be reduced from 160 gallons to 120, it was perhaps thought unnecessary to examine this case with reference to Sections 43 and 44 of the Municipal Law. This does not appear to be parallel to the present case.

If approved, the foregoing note may be referred to the Govt. Pleader, U.O for a ruling on the two questions at issue.

(from para 8)

2. 2. 34

Secy

Please bring back on 6th inst. Submit by the 20th.

L/O no. 1095, dated 7-2-1934.

To

The Government Pleader, U.O.

The main question that arises in this case is whether the Excess-water charge is a tax.

In Halsbury's Laws of England Volume 18, Page 490, Para 971, it has been stated that "The word 'tax' in its widest sense includes all money raised by taxation". As these charges are levied for water actually supplied and the amount recovered is only the cost of the water, it cannot be deemed to be 'taxation' which is defined in the Century Dictionary as the raising of revenue required for public services by means of taxes.

The procedure indicated in Section 44 of the Bangalore Municipal Law relates to the imposition of taxes. The water-tax in the Station contemplated by Section 43 has been fixed at 6% as shown in Appendix 28 published with the Municipal Bye-Laws. No proposal has been made to enhance this tax.

As Excess water charges relate only to the cost of the extra water consumed by any individual and are paid not as a tax by the owner but in practice by the individual who consumes it, under an implied contract with the Municipality, all the incidents relating to taxation do not apply to it. The question of the nature of the meeting at which the Resolution was passed does not therefore seem to arise and no new tax having been imposed the clause relating to three months notice cannot have any effect, if this view is accepted.

The notification of the Municipality in 1902 has combined the imposition of the water-tax with the excess-water charges ~~and~~ the two portions are distinctly separable. The inclusion of both in one notification does not necessarily imply that the procedure in both cases has to be the same. Serial 21 of File 45 of 1899 which is a Notification of 1899 speaks distinctly of a water-tax of 6% and a charge for excess-water. The view that the excess-water charges constitute a tax however seems

to

Notes leading from (4/1).

+ vide para 2 of S.N. 342 F-98

(U)

to have been taken on a former occasion(File 342/98-Not~~ification~~ 57). If that view is correct, then even the reduction in the free-allowance affects the tax-payer and increases his burden and obligation and should therefore be subject to confirmation and the action taken some years ago in reducing the free-allowance of water should also have received the sanction of the Government of ~~India~~ India. This however was neither applied for nor was objection taken by the Government of India on the ground that it was not taken. On the other hand, the Government of India have themselves urged that further measures should be adopted by the Municipality. In the circumstances, the sanction of the Government of India does not appear to be necessary.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 APR. 1934
Regd. No. 4101
File No.

Government Pleader.

Bangalore,
26th April 1934.

Please see from para (9) of these notes. The view taken by the Government Pleader (and also by Mr.Cooke) is that "excess water charge" is not a "tax" and that the procedure prescribed in section 44 of the Bangalore Municipal Law does not therefore apply to its levy. If this view is accepted, the levy of charges for excess water should presumably be regulated by bye-laws framed under section 137(e)(vi) of the Law. The existing bye-laws do not however contain any provision for the levy of such charges. As already stated in para (19) ante, Rules 16, 17 and 18 of the original bye-laws proposed to be framed under section 137(e)(vi) contained such provisions, but they were purposely excluded therefrom on the ground that they imposed a tax for water, which required the sanction of the Government of India under section 43 of the Municipal Law, and could not therefore be held to be mere rules for regulating the supply of water. Provision for a charge on excess water and the 6% water tax were accordingly incorporated in a consolidated notification issued under sections 43 and 44, with the previous sanction of the Governor-General in Council.

Now, therefore, if it is again held that excess water charge is not a tax and can therefore be levied by the Commission under section 137(e)(vi) of the Municipal Law, provision for such levy should be made in the bye-laws framed under that section. As under section 139(1), bye-laws framed under section 137 cannot come into force until they are confirmed by the Resident and published in the manner prescribed (section 180), all collection of excess water charges made before the necessary bye-laws were framed and confirmed by the Resident, would be illegal. Action under section 137 will not therefore help us to regularise the position.

Again,

(30)

Again, whatever the strict definition of "taxation" may be, there is no doubt that the levy of excess water charges imposes a new burden on the tax-payer and that most of the ingredients of a tax are present in it. The only distinction made in the Bangalore Municipal Law between excess water charges and other regular taxes is that in the case of the former, no prosecution shall be launched in the event of non-payment: vide proviso to section 186(3). Section 69 of the Municipal Law provides that the funds of the Commission are to be applied, among other things, for the supply of water; and the tax-payer is therefore ordinarily entitled to look to the Commission for a regular supply of good drinking water without having to pay anything extra for it in addition to the ordinary taxes including a 6% water tax It seems rather unfair to compare water, one of the absolute necessities of life, to electric current, which is essentially a luxury. The Commission might argue that charges are levied only for water consumed in excess of the sanctioned free allowance; but it cannot be denied that the free allowance is generally insufficient to meet the ordinary needs of a household.

× Page 58

⊛ Pages 21-22

(31)

In the circumstances, it seems more correct to adhere to the view held all along that excess water charge is a tax on water and that the procedure prescribed in section 44 should therefore be followed in levying it. In this view, the irregularities noticed are:-

arts 10 + 11 auth

(i) The imposition of the charge was not directed at a special meeting of the Commission [sec.44(7)] &

(ii) The clause relating to 3 months' notice [sec.44 (8)(b)] was not complied with.

The question is whether these defects are sufficiently irregular ~~to~~ to vitiate the whole proceedings. In para (8) of these notes, Major Kirkbride has taken the view they are not so and that the tax might legally be enforced from the 15th July

July 1933. It is provided in section 34 of the Municipal Law that "no act done or proceeding taken under this Law shall be questioned.....on account of any defect or irregularity not affecting the merits of the case". In view of this provision and the facts explained in paras 4 to 6 and 8 of these notes, it is submitted that the notification dated the 11th May 1933 may be allowed to stand.

In p.u.c., the Municipal Commission propose to make some minor alterations in the notification referred to above in order to afford some relief to consumers. The Municipal Commission's resolution was passed at a special meeting as required under section 45 and may, if approved, be confirmed by the Resident under that section. The amendments may take effect from 1-10-1933 as proposed by the Commission, and may be issued in the form of a notification. Draft submitted.

The Municipal Commission have since passed another resolution raising the minimum free allowance and introducing a sliding scale of charges for excess water in the case of large consumers. This resolution has also been submitted to the Resident for confirmation. The P.M.C.'s letter in this connection is at slip (L). The Commission's resolution will be examined and a note submitted after the issue of the draft now put up.

Secretary.

(From para 28)

my own view is that Pme.

34. and Govt Pleaders are undoubtedly right, that the charge for excess water is not a "tax". and that it does not therefore come within the scope of sections 43 and 44 of the Municipal Law.

35. Excess water charges should be regulated by means of Bye-laws under sec. 137 (e) (vi), subject to Resident's confirmation under sec. 139.

36. Does not however agree with what is said in para. 29 of notes; namely that acceptance of this view will mean that all excess water charges levied under the old Notifications must be regarded as having been illegally collected. The fact that collections were made on a Notification under secs. 43 and 44 instead of under a Bye-law will not make the collections illegal.

37. The best course seems to be

(a) to confirm the Resolution u/sec. 45 of the Municipal Laws

and (G) to explain the position to Pte. and ask him to take necessary actions as soon as possible now to consolidate all the rules about excess water charges in one self-contained Bye-laws. The draft on the file might issue at once, to regularise the position and save further delay; and further action under (G) may be taken after issue.

38. It seems scarcely necessary for Govt. Pleader to have taken 2 3/4 months to give his views on this questions.

Yours
S.S.34

Rejd

39. As the office have pointed out, charges on account of water have been imposed, and the rates of such charges fixed, under §§ 43 & 44 of the B.M.A. with the sanction of the G.G. in Council and no provision exists in the By-Laws framed under the B.M.A. or in any other section of that Law for such imposition.

In the present case also the revised rates for water have been sanctioned by the G.G. in Council.

It is open to question whether the imposition of these charges is taxation; if it is not, it is curious that no provision has been made for the imposition of these charges for undoubtedly they now fall heavily on the public.

We might find out from Madras what provision exists for the imposition of such charges in Madras City.

As regards the present case, I think we may let matters stand as they are for the following reasons:

(a) The revised rates proposed were published for criticism but no objections were received.

(b) They came into Effect 2 months after the Notification at S. No. 20 / 80-1933 (Page A).

(c) The new water supply Scheme is costly to the Commn. & they have had to pay for it from the XXXX middle of March 1933 whereas the public have had to pay the revised rates only from the 15th July 1933

(d) The revised rates have been accepted as reasonable by the G.G. In the circs. if there has been any irregularity I consider that, for the foregoing reasons, it is covered by the provisions of § 34 B.M.A.

40. The draft may issue.

12/5

10/5/34

S.N. 2

Issued on 17.5.34

S.N.3

~~S.N.28~~ P.U.C.

Letter No.3318/34 dated the 23rd April 1934 from the President, Municipal Commission, C. & M. Station, Bangalore.

(41)

The following table shows the rates before and after the amendments proposed in the p.u.c.:-

xvide S.N.20 of (A) & S.N. ~~28~~ 1 of (A/1).

	× Before amendment.	After amendment. — P.U.C.
Free allowance.	80 gallons per rupee of rental.	100 gallons per rupee of rental.
Minimum free allowance.	Nil.	2000 gallons p.m.
Maximum -do-	5000 gallons.	5000 "
Charges for excess water.	12 as. for every 1000 gallons in excess of the free allowance*	For the 1st 5000 gallons in excess of the free allowance of 5000, 12 as. per 1000 gallons; for the next 5000 gallons 10 as. per 1000;and for each subsequent 1000 gallons as.9/- per 1000*
	*Provided that when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and three pies for every 100 gallons or part thereof up to the limit of 900 gallons.	

(42)

The raising of the free allowance from 80 to 100 gallons per rupee of rent and the fixing of a free minimum allowance of 2000 gallons, are intended to benefit the poor and the middle classes; while the introduction of the 'sliding' scale of charges for excess water is a concession in favour of large consumers.

× S.N.52/A- Encl. to P.U.C.

(43)

As remarked by the Standing Committee, the proposed revision of rates will result in some loss of revenue to the Commission; but it will be very much appreciated by the public, especially the poorer classes who have been hard hit by the excess water charges. It will also tend to increase consumption.

The

4-4

(F)

The resolution may, if approved, be confirmed under section 45 of the Bangalore Municipal Law, and the P.M.C. asked to submit the necessary notification for publication in the Residency Orders. Please see in this connection the notes in file 23-25/80-1933 and paras 2(2), 14, 15 and 18 or the notes in collection flagged A/2.

Draft submitted.

(From para 4)

Secretary.

18-5-34

19.5.34

20/5/34.

Read

22/5

S.N.29

S.N.4.

Issued: No.3760 dated 23-5-1934.

CORRESPONDENCE.

+E, U 2/+ S.N.F. 11

13-1,000—11-9-1933.

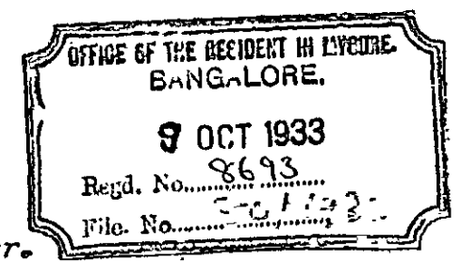
No. 3726/33 .CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.
DATED..6th October.....193 3.

From

G. H. COOKE, ESQ., M. C., I. C. S.,
President, Municipal Commission,
Civil and Military Station, BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.



SIR,

Revised charges for water.

S.N.21/FO-33 (A)

I have the honour to invite a reference to your No.5127 dated the 12th July 1933, on the above subject and to state that, at the time when the Commission proposed to fix excess water charges at 12 annas per 1,000 gallons or any portion thereof, the fact that it would work a great hardship on the consumers if small portions of a 1,000 gallons should be charged 12 annas was overlooked. Since the revised charges came into force, the public of the Station have been complaining against this apparent injustice. In order to obviate this difficulty and to afford some relief to consumers, the Municipal Commission, at their special meeting held on the 31st August 1933, approved of the following amendment to clause (ii) of Notification No.3726/33 dated the 11th May 1933 so as to provide for excess consumption of portions of 1,000 gallons being charged for at the rate of 1 anna and 3 pies per 100 gallons or part thereof up to the limit of 900 gallons:- (vide copy of resolution No.2, dated the 31st August 1933 enclosed) -

S.N.20 (A)

(1) Omit the words "or any portion thereof" between the words 'water' and 'used' in the clause.

(2) Add the following as the first proviso to the clause and number the present proviso as proviso 2 :-

"Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and three pies for every 100 gallons or part thereof up to the limit of 900 gallons".

P.T.O

2. The amendment was published for objections (vide copy of this office Notice No.6487/33 dated the 4th September 1933 enclosed), and no objections having been received, the matter was again placed before the Municipal Commission at their special meeting held on the 30th September 1933 when it was resolved that their resolution No.2 dated the 31st August 1933 be re-affirmed and be submitted to the Hon'ble the Resident for confirmation. I request that the Hon'ble the Resident may be pleased to confirm the Commission's resolution of the 31st August 1933 accordingly to come into force with effect from the 1st October 1933.

I have the honour to be,
Sir,
Your most obedient servant,

President, M. C.

MVL.
6-10-33.

No.6487/33. Civil and Military Station, Bangalore,
Municipal Office,
dated 4th September 1933.

NOTICE.

With a view to revise the rate of excess water charges, the Municipal Commission, at their special meeting held on the 31st August 1933, approved the following amendment in clause (ii) of Notification No.3726/33 dated the 11th May 1933, relating to water charges:-

(1) Omit the words "or any portion thereof" between the words 'water' and 'used' in the clause.

(2) Add the following as the first proviso to the clause and number the present proviso as proviso 2.

"Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and 3 pies for every 100 gallons or part thereof up to the limit of 900 gallons".

2. Objections and suggestions should reach the President, Municipal Commission on or before the 25th September 1933.

G. H. Cooke,

President, M. C.

" Copy. "

MVL.
6-10-33.

Municipal Commission's resolution dated the 31st August 1933. (Special meeting).

4

2. Mr. R. E. Paezold's proposition to reduce the rate of excess water charges fixed in Notification No.3726/33 dated the 11th May 1933.

Recommended.

Mr. R. E. Paezold moved the proposition and the Vice-President seconded it.

The President put the proposition to the meeting and it was approved to be published for objections.

Resolved that the following amendment in clause (ii) of 3,452 *Notification No.3726/33 dated the 11th May 1933, relating to water charges, be approved and be published for objections:-*

(1) Omit the words "or any portion thereof" between the words 'water' and 'used' in the clause.

(2) Add the following as the first proviso to the clause and number the present proviso as proviso 2.

"Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and 3 pies for every 100 gallons or part thereof up to the limit of 900 gallons".

(File No.125 of 1932).

(Sd). G. H. Cooke,

President, M. C.

" Copy. "

MVL.
6-10-33.

6/10/33

15

Municipal Commission's resolution dated the 30th September 1933. (Special Meeting).

---

2. Re-affirmation of the Commission's resolution No.2, dated th 31st August 1933, in regard to the amendment of clause (ii) of Notification No.3726/33 dated the 11th May 1933, relating to wate charges.

Resolved that the Commission's resolution No.2, dated the 31st August 1933, approving of the following amendment to claus (ii) of Notification No.3726/33 dated the 11th May 1933, relating to water charges be re-affirmed and be submitted to the Hon'ble the Resident for confirmation:-

(1) Omit the words "or any portion thereof" between the words 'water' and 'used' in the clause.

(2) Add the following as the first proviso to the clause and number the present proviso as proviso 2.

"Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and 3 pies for every 100 gallons or part thereof up to the limit of 900 gallons".

(File No.125 of 1932).

(Sd). G. H. Cooke,

President, M. C.

" Copy. "

MVL.
6-10-33.

6/10/33

S.No.2

File No.80/1933.

(6)

No.3590 Dated 17th May 1934.

From

Secretary to the Resident.

To

The President,
Municipal Commission,
C. & M. Station, Bangalore.

Revised charges for water.

Sir,

With reference to your letter No.3726/33 dated the 6th October 1933, I am directed to say that the Hon'ble the Resident is pleased to confirm, with effect from the 1st October 1933, the Resolution of the Municipal Commission No.2 dated the 31st August 1933, making certain amendments in clause (ii) of the Municipal Commission's Notification No.3726/33 dated the 11th May 1933, relating to excess water charges. I am to request that the necessary notification may kindly be forwarded to this office at a very early date, for publication in the Residency Orders.

I have etc.,

Clone 12/5

SECRETARY TO THE RESIDENT.

S.N.~~25~~ 1
under the provisions of section 45 of the Bangalore Municipal Law, 1897,

T. 14

S.N.20 (A)
80-33

Issued 17/5

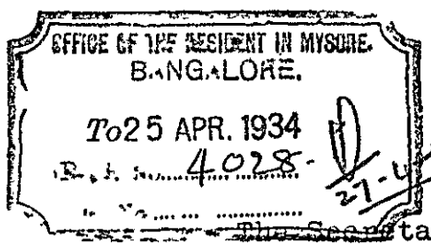
4-5-34

E S.N.2

13-1,000-11-9-1933.

No. 3318/34 CIVIL AND MILITARY STATION, BANGALORE
Encs 5 MUNICIPAL OFFICE.
DATED 23rd April 1934.

From L. J. MacIVER, ESQ., I.C.S.,
~~G.E.H.CROOKE, ESQ., M.C.S.,~~
President, Municipal Commission,
Civil and Military Station, BANGALORE.



Copy 25/4

The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.

SIR,

I have the honour to forward, herewith, a copy of the Municipal Commission's resolution No.2, passed at a special meeting of the Municipal Commission, dated the 25th January 1934, in which they proposed to raise the free allowance of water from 80 to 100 gallons per rupee of rental per month, to fix a minimum free allowance of 2,000 gallons per month, and to introduce a sliding scale of charges for large consumers for domestic purposes and, in order to give effect to the above proposals, to substitute the following for clause (ii) of Notification No.3726/33, dated the 11th May 1933, as amended by resolution No.2, dated the 31st August 1933, the present proviso being re-numbered as proviso 3:-

S.N.20(A)
S.N.26(A)
8-2-33

"(ii) A charge of annas twelve, on all buildings to which a private connection has been granted, for every 1,000 gallons of water used in excess of the free allowance, to be calculated at the rate of 100 gallons per month for every rupee of the monthly rental of the house, subject to a minimum of 2,000 gallons and a maximum of 5,000 gallons per mensem."

" 1. Provided that a sliding scale of charges is adopted on the following basis for large consumers for domestic purposes:-

For the 1st 5,000 gallons consumed for a month after the free allowance of 5,000 gallons, the charge to be 12 annas per 1,000 gallons and for the next 5,000 gallons annas 10 per 1,000 gallons and for each subsequent 1,000 gallons annas 9 per 1,000."

" 2. Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and three pies for every 100 gallons or part thereof up to the limit of 900 gallons."

(OVER.

No.

CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.

DATED.....193

From

G. H. COOKE, Esq., M. C., I. C. S.,

President, Municipal Commission,

Civil and Military Station, BANGALORE.

To

SIR

18-1,000—11—9—1933.

(8)

2. The proposal was duly published for objections - (vide copy of this office notice No.925/34 dated the 1st February 1934 enclosed). The only objection received was one from the Southern Division Rate-payers' Association - (copy enclosed). This Association, while welcoming the increased rate of free allowance and the fixing of a minimum free allowance of 2,000 gallons, objects to the maximum free allowance of 5,000 gallons and suggests that it should be raised to 10,000 gallons. The Municipal Commission fixed the maximum at 5,000 gallons after very careful consideration. They are of opinion that the ordinary needs of a family would be amply met by the maximum prescribed and the sliding scale of fees proposed is a just and fair concession in favour of large consumers. Besides, any increase of the maximum would result in a serious loss of revenue. The Municipal Commission, therefore, reaffirmed their resolution No.2, dated the 25th January 1934, after considering the objection received, at their special meeting dated the 28th March 1934, and resolved that it should be submitted to the Hon'ble the Resident for confirmation - (vide copy of resolution No.1, dated the 28th March 1934 enclosed).

3. I request that the Hon'ble the Resident may be pleased to confirm the Commission's resolution of the 28th March 1934 accordingly to come into force with effect from the 1st May 1934.

4. With regard to that portion of resolution No.2, dated the 25th January 1934, in which the Municipal Commission make a request for a revision of the basis on which the Station is charged for water by the Mysore Government, I shall address you separately.

I have the honour to be,

Sir,

Your most obedient servant,

PRESIDENT, M. C.

DIW.
20-4-34.

Municipal Commission's resolution dated the 25th January 1934. (Special Meeting)

---

2. Proposition by Messrs. M. Abdul Latheef and R. E. Paezold in regard to the free allowance of water and the recommendation of the Standing Committee and Water Sub-Committee thereon.

The Standing Committee make the following recommendation:-

They consider that the abolition of a minimum free allowance has worked great hardship on the poorer classes and that as a water tax is levied in the Station, every resident should be granted a reasonable allowance of water free to meet his necessary domestic requirements. They therefore recommend that every house with a private connection should be granted a minimum free allowance of 2,000 gallons per month. This will undoubtedly result in some loss of revenue and the Standing Committee do not consider that any further relief should at present be granted. They further recommend that a sliding scale should be introduced for large consumers of domestic connections on the following basis:-

For the 1st 5,000 gallons for a month after the free allowance of ~~xxxxxx~~ 5,000 gallons, the charge to be 12 annas per 1,000; for the next 5,000 gallons annas 10 per 1,000 and for each subsequent 1,000 gallons annas 9 per 1,000.

They recommend, however, that a strong request should be made by the Commission for a revision of the present basis on which the Station is charged for water. It has actually been found that the area cannot consume 2,000,000 gallons per day. The average consumption is only about 1,500,000. The charge for half a million gallons a day, which is not used, imposes an enormous charge on the revenue of the Commission for which no return is received. They also consider that the whole scheme was based on the realisation of 5% on the capital outlay, the present stage of the money market does not justify this return on a capital outlay for the provision of an essential required.

On these two points they consider that the Commission should ask for the revision of the present basis on which the Station is charged for water.

Mr. Abdul Latheef moved his proposition as follows:-

"Whereas the doing away of the minimum free allowance and fixing of 80 gallons for every rupee of rental is causing very great hardship to the poor and middle classes, it is hereby resolved that the minimum allowance be fixed at 3,000 gallons and the free allowance on rental be raised to 120 gallons and that the maximum be from 5,000 to 7,000 gallons, and the resolution already passed be rescinded and the above proposition be given effect to"

Miss Webster seconded the proposition.

Rao Sahib Surya Prakas proposed an amendment to the effect that the recommendation of the Standing Committee be accepted.

Rao Sahib Thangavelu Moodr seconded the amendment but

(10)

suggested that the reference to 5% on the capital outlay, etc., should be omitted as he thought that the point should be used as arguments in addressing the Resident but should not form part of the resolution.

Rao Sahib Surya Prakas accepted the suggestion of Rao Sahib Thangavelu Moodr.

In supporting the amendment of Rao Sahib Surya Prakas, the Vice-President proposed a further amendment to the effect that the rate of free allowance be raised from 80 to 100 gallons per rupee of rental per month but that the present maximum of 5,000 gallons should be retained.

Rao Sahib Thangavelu Moodr seconded the Vice-President's amendment.

Messrs. Abdul Latheef and Paezold accepted the amended proposals.

The President drafted the resolution accordingly as below which was put to the meeting and carried.

"The Commission consider that the abolition of a minimum free allowance has worked great hardship on the poorer classes and that as a water tax is levied in the Station, every resident should be granted a reasonable allowance of water free to meet his necessary domestic requirements. They therefore resolve that every house with a private connection should be granted a minimum free allowance of 2,000 gallons per month and further that the free allowance be raised from 80 to 100 gallons per rupee of rental but that the present maximum of 5,000 gallons should be retained. They further resolve that a sliding scale should be introduced for large consumers for domestic purposes on the following basis:-

> For the 1st 5,000 consumed for a month after the free allowance of 5,000 gallons, the charge to be 12 annas per 1,000; for the next 5,000 gallons annas 10 per 1,000 and for each subsequent 1,000 gallons annas 9 per 1,000.

The Commission further resolve that a strong request should be made for a revision of the present basis on which the Station is charged for water. It has actually been found that the area cannot consume 2,000,000 gallons per day. The average consumption is only about 1,500,000. The charge for a half a million gallons a day,

(11)

which is not used, imposes an enormous charge on the revenue of the Commission for which no return is received.

In order to give effect to the above proposals of the Commission as regards changes in the free allowance of water, the following be substituted for clause (ii) of Notification No.3726/33, dated the 11th May 1933, as amended by resolution No.2, dated the 31st August 1933, the present proviso being renumbered as proviso 3 and be published for objections:-

(ii) A charge of annas twelve, on all buildings to which a private connection has been granted, for every 1,000 gallons of water used in excess of the free allowance to be calculated at the rate of 100 gallons per month for every rupee of the monthly rental of the house, subject to a minimum of 2,000 and a maximum of 5,000 gallons per mensem."

(1) Provided that a sliding scale of charges is adopted on the following basis for large consumers for domestic purposes:-

For the 1st 5,000 gallons consumed for a month after the free allowance of 5,000 gallons, the charge to be 12 annas per 1,000 gallons, for the next 5,000 gallons annas 10 per 1,000 and for each subsequent 1,000 gallons annas 9 per 1,000."

(2) Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and three pies for every 100 gallons or part thereof up to the limit of 900 gallons".

(File No.125 of 1932).

(Sd). G. H. COOKE.

PRESIDENT, M. C.

'C o p y'.

DIW.

23/4/34.

Copy of Notice No.925/34 dated the 1st February 1934.

With a view to raise the rate of the free allowance of water from 80 to 100 gallons per rupee of rental per month and to fix a minimum free allowance of 2,000 gallons per month and to introduce a sliding scale of charges for large consumers for domestic purposes, the Municipal Commission, at their special meeting held on the 25th January 1934, approved of the substitution of the following for clause (ii) of Notification No.3726/33, dated the 11th May 1933, as amended by resolution No. No.2, dated the 31st August 1933, the present proviso being renumbered as proviso 3:-

"(ii) A charge of annas twelve, on all buildings to which a private connection has been granted, for every 1,000 gallons of water used in excess of the free allowance to be calculated at the rate of 100 gallons per month for every rupee of the monthly rental of the house, subject to a minimum of 2,000 and a maximum of 5,000 gallons per mensem."

(1) Provided that a sliding scale of charges is adopted on the following basis for large consumers for domestic purposes:-

For the 1st 5,000 gallons consumed for a month after the free allowance of 5,000 gallons, the charge to be 12 annas per 1,000 gallons, for the next 5,000 gallons annas 10 per 1,000 and for each subsequent 1,000 gallons annas 9 per 1,000".

(2) Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one anna and three pies for every 100 gallons or part thereof, up to the limit of 900 gallons"

2. Objections and suggestion should reach the President, Municipal Commission, on or before the 3rd March 1934.

DIW.

Extracts from the proceedings of the monthly meeting of the Committee of the Southern Division Rate.payers' Association, held at Richmond Park on Saturday, the 24th February 1934.

13

5. Excess Water Deposit.

* * *

Minimum and maximum free allowance of water:- The President (Mr. Monte Bello) in dealing with this question observed as follows:- You will have read in the Daily Post, Notice No.925/34, dated the 1st February 1934, from the President, Municipal Commission, calling for objections and suggestions in regard to the new proviso bearing on the distribution of water in this Station. We thank the Municipal Commissioners for having raised the free allowance of water from 80 to 100 gallons per rupee of the monthly rental; our grateful thanks are also due to the President, Municipal Commission, for giving an opportunity to the general public of expressing their views in regard to the sufficiency or otherwise of the minimum and the maximum of free allowance set forth in the proviso.

S-N-28/B

As regards the minimum of 2,000 gallons of water per month, you will agree that the supply is adequate for the needs of the class of occupants in cottages and tenements for whose use it is intended. But, as regards the supply of 5,000 gallons as the maximum free allowance per month, the matter needs a careful and detailed examination.

A maximum of 5,000 gallons per month of 30 days gives an average of 166.2 gallons per day. An average of six members is generally accepted as the number comprising a family. Thus, a daily supply of 166.2 gallons of water per day per family works out to an average of 27.7 gallons per head. And this supply, though by no means liberal, may be considered as sufficient for the ordinary needs of a family residing in a house bearing a Municipal assessment of Rs.50/- per month. Now, were all the houses within the four points of the compass of this Station assessed at the flat rate of Rs.50/- per month, there would have arisen no need for suggestions and objections on the maximum. But you are aware that about 15 to 20 per cent, perhaps more, are assessed at a monthly

114

rental ranging from Rs.51/- to Rs.250/- and over, per month. Such being the case, under the present maximum free allowance of 5,000 gallons per month, the occupier of a bungalow assessed, for instance, at Rs.250/- per month is compelled by the Municipality to narrow down his needs to 5,000 gallons per month, although he pays for, and is entitled to, a free allowance of 25,000 gallons per month. That this limited allowance is insufficient for his needs, I shall presently demonstrate.

Owners or occupiers of bungalows assessed at rentals ranging from Rs.100 to Rs.250 per month maintain a large menage. They, therefore, need a liberal supply of water to meet their ordinary domestic requirements. For instance, a bath is an indispensable daily need and a medium sized zinc bath tub needs at least 5 gallons of water to raise its level in the tub to a height of two inches and six such baths use up 30 gallons per day. Then again, they require a supply of water for kitchen use, scullery, flushing of sinks, mopping of floors, flushing of bathrooms and sanitary fittings, the washing of cars and for many other minor domestic purposes, including the garden. It will thus be clear that all the needs enumerated about can never be met within the maximum free allowance of 5,000 gallons. it is imperative that the maximum allowance be raised to 12,000 or at least 10,000 gallons of free water to save loss of revenue dervied from the supply of excess water to large consumers. I offer this suggestion advisedly. The present maximum has created a discontent among owners and occupiers of bungalows carrying a high rental. I have reason to believe that, as a result of this restriction in the free allowance of water, some of these owners intend supplementing their water-supply by sinking wells in their compounds, which would not only deprive the Commission of a good share of revenue which they now receive in the shape of excess water charges but will also leave on hand a larger supply of unconsumed water which they have already paid for.

We have now to consider this question from the Municipal point of view. We are aware that the Commission have to meet a deficit in this Branch of their administration. I would, therefore, offer, if I may, the following suggestions for the consideration of the

15

President to balance the deficiency in the working of the Water Supply Department:-

(1) the practicability or otherwise of a retrenchment in the staff generally.

(2) an appeal to the Govt. of India for a subvention from the revenues of the Assigned Tract.

(3) the introduction of a terminal tax at the Cantonment and Bangalore East Stations.

(4) the rigid licensing of bicycles and dogs and a higher fee for a license for trading in dogs.

(5) the penalising of drivers of motor vehicles at excess speeds, a speed limit being fixed , and

(6) the penalising of house-owners who defraud the Commission by understating the rents they receive from their tenants.

One more point and I have done. I would suggest that the charges for excess water noted in sub-clause (2) of proviso 3 be levied at a flat rate of one anna per 100 gallons. The imposition of the extra 3 pies takes the gilt off the edge of the generous gesture made by the Commission in raising the free allowance. Further, it would, besides saving a lot in clerical labour, be in keeping with the dignity of the Commission to drop the pies.

The Committee, after discussion of the present maximum free allowance, were of opinion that, in fixing that maximum, the claims of all classes of ratepayers had not been equitably dealt with They suggested that the maximum free allowance of water be raised to 10,000 gallons per, month and decided that a copy of the President's note be forwarded to the President, Municipal Commission, with the respectful request that it may receive his favourable consideration.

'C o p y'.

Venkatachar

23/4/24

DIW.

(16)

Municipal Commission's resolution dated the 28th March 1934. (Special Meeting)

S.N. 22/A

1. Re-affirmation of the Commission's resolution No.2, dated the 25th January 1934, in regard to the free allowance of water and the charges for excess consumption.

Resolved that the Commission's resolution No.2, dated the 25th January 1934, approving of the substitution of the following for clause (ii) of Notification No.3726/33, dated the 11th May 1933, as amended by resolution No.2, dated the 31st August 1933, be re-affirmed and be submitted to the Hon'ble the Resident for confirmation, the present proviso being numbered as proviso 3:-

S.N. 20 (A)

S.N. 26 (A/T)

(ii) A charge of annas twelve on all buildings to which a private connection has been grantedm for every 1,000 gallons of water used in excess of the free allowance to be calculated at the rate of 100 gallons per month for every rupee of the monthly rental of the house, subject to a minimum of 2,000 and a maximum of 5,000 gallons per mensem.

(1) Provided that a sliding scale of charges is adopted on the following basis for large consumers for domestic purposes:-
For the 1st 5,000 gallons consumed for a month after the free allowance of 5,000 gallons, the charge to be 12 annas for 1,000 gallons; for the next 5,000 gallons annas 10 per 1,000 and for each subsequent 1,000 gallons annas 9 per 1,000.

(2) Provided that, when the excess consumption is part of a 1,000 gallons, it shall be charged at the rate of one annas and three pies for every 100 gallons or part thereof up to the limit of 900 gallons.

(File No.125 of 1932)

(Sd). G. H. COOKE.

PRESIDENT, M. C.

'C o p y'.

DIW.

28/4/34.

S.N. 4

17

File No.80/1933.

No. 3760 Dated 23-5-34

From

Secretary to the Resident.

To

The President,
Municipal Commissi on,
C. & M. Station, Bangalore.

REVISED CHARGES FOR WATER.

Sir,

With reference to your letter No. 3318/34 dated the 23rd April 1934, I am directed to say that× under the provisions of section 45 of the Bangalore Municipal Law, 1897, the Hon'ble the Resident is pleased to confirm, with effect from the 1st May 1934, the Resolution of the Municipal Commissi on No.2 dated the 25th January 1934, amending clause (ii) of the Municipal Commission's Notification No.3726/33 dated the 11th May 1933, as amended by resolution No.2 dated the 31st August 1933. I am to request that the necessary notification may kindly be forwarded to this office for publication in the Residency Orders.

I have etc.,

22/5

SECRETARY TO THE RESIDENT.

18-5-34

S.N. 3 P. 4 u.c.

× Page 14 of S.H.L.

+ vide para 3 of S.N. 3.

× S.N.20 of (A) 80-33

≠ S.N.26 of (A/1)

2d pr h u.p.

22/5.

S.N. 5

(18)

No: 4T67/34 Civil and Military Station, Bangalore.

Municipal Office.

Dated 26th May 1934.

Copy

NOTIFICATION.

It is hereby notified that, with the previous sanction of the Hon'ble the Resident in Mysore, the Municipal Commission of the Civil and Military Station of Bangalore, have, with effect from the 1st October 1933, made the following amendments to rules in regard to the charges to be levied for the supply of water to the Station:-

Pages 133-34 of the Bye-Laws-Off. 28

In clause (ii) of Notification No.2641 dated the 12th September 1902, as subsequently amended by Notifications Nos. T.201 dated the 13th March 1924, T.311/26 dated the 24th April 1926 and No.3726/33 dated the 11th May 1933,

S.N. 20 of (A)

(1) omit the words "or any portion thereof" between the words "water" and "used" in the clause.

(2) add the following as the first proviso to the clause and number the present proviso as proviso 2:-

"Provided that, when the excess consumption is part of 1000 gallons, it shall be charged at the rate of one anna and three pies for every 100 gallons or part thereof, up to the limit of 900 gallons".

OFFICE OF THE RESIDENT IN MYSORE. BANGALORE. 29 MAY 1934 Regd. No. 5070 File. No. 86/33. 29

L. J. MacIVER.
PRESIDENT, M. C.

DIW.
26-5-34.

No: 4T67/34 dated 26th May 1934.

Copy to the Secretary to the Hon'ble the Resident in Mysore, Bangalore, with reference to his No.3590/80-1933 for favour of publication in the Mysore Residency Orders.

C Ramadoss

S.N. 27 of (A/1)

For PRESIDENT, M. C.

To be published in the Mysore Residency Orders. 26/5/34

Copy 1/6 Secretary to the Resident.

Resident's Office,
Bangalore, 5/6/-1934.

31/5/34

KSN

13—2,000—5—4—1934.

No. 3426/34 Enc.1

CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.

DATED 12th June 1934.

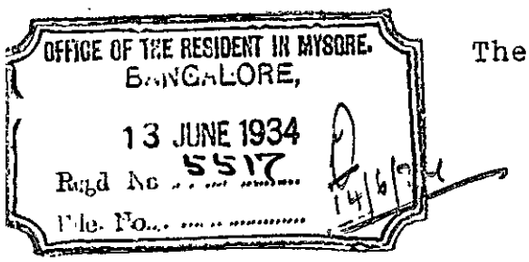
From

L. J. MAC IVER, ESQ., I.C.S.,

President, Municipal Commission,

Civil and Military station, BANGALORE.

To



The Secretary to the Hon'ble the Resident
in Mysore,

BANGALORE.

SIR,

Subject:-Revised charges for water. S.N. 4 of A/1.

Core 13/6

S.N. 3 of A/1

I have the honour to invite a reference to your letter No.3760/80-1933, communicating the confirmation of the Hon'ble the Resident to the Municipal Commission's resolution No.2, dated the 25th January 1934, in regard to the revision of the rates of charges for the supply of water in the Station.

2. It would be extremely inconvenient to give effect to the revised rates with effect from the 1st May 1934 for the following reasons:-

(a) Meters are being read on the 15th of each month. It would be impossible to ascertain to what part of the consumption for the period from the 15th April 1934 to the 15th May 1934 the new rate should apply.

(b) Bills for excess water charges for the period from the 15th April 1934 to the 14th May 1934 have already been issued. It will entail a great amount of labour to issue revised bills.

3. In the circumstances, I consider it necessary to give effect to the new rates with effect from the 15th May 1934. I enclose a Notification accordingly, and would request that the Hon'ble the Resident may be pleased to approve of it.

I have the honour to be,
Sir,
Your most obedient servant,

PRESIDENT, M. C.

DIN.
12-6-34.

No.3726/34. Civil and Military Station, Bangalore.

Municipal Office.

Dated, 12th June 1934.

NOTIFICATION.

It is hereby notified that, with the previous sanction of the Hon'ble the Resident in Mysore, the Municipal Commission of the Civil and Military Station of Bangalore, have, with effect from the 15th May 1934, made the following amendments to rules in regard to the charges to be levied for the supply of water to the Station.

For Clause (ii) of Notification No.2641 dated the 12th September 1902, as subsequently amended by Notifications Nos.T.201, dated the 13th March 1924, T.311/26 dated the 24th April 1926, No.3726/33, dated the 11th May 1933 and Gt.67/34 dated the 26th May 1934, substitute the following and number the present proviso (2) as proviso (3):-

"(ii) A charge of annas twelve, on all buildings to which a private connection has been granted, for every 1,000 gallons of water used in excess of the free allowance to be calculated at the rate of 100 gallons per month for every rupee of the monthly rental of the house, subject to a minimum of 2,000 gallons and a maximum of 5,000 gallons per mensem".

" 1. Provided that a sliding scale of charges is adopted on the following basis for large consumers for domestic purposes:-

For the 1st 5,000 gallons consumed for a month after the free allowance of 5,000 gallons, the charge to be 12 annas per 1,000 gallons, for the next 5,000 gallons, annas ten per 1,000, and for each subsequent 1,000 gallons, annas 9 per 1,000".

" 2. Provided that, when the excess consumption is part of a thousand gallons, it shall be charged at the rate of one anna and three pies for every 100 gallons or part thereof up to the limit of 900 gallons".

L.J. Mac Iver.
PRESIDENT, MUNICIPAL COMMISSION.

To be published in the Mysore Residency Orders.

Resident's Office,
Bangalore, 21st June 1934.

O/C Clone 20/6
SECRETARY TO THE RESIDENT.

AR/19.6

Water Supplies.

Core
2017

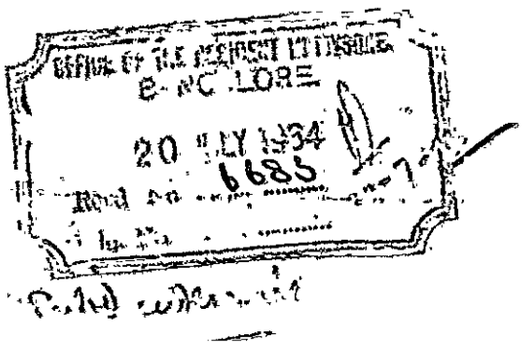
No.1838/~~445~~/E.4.
Headquarters, Madras District.
Bangalore, 17th July 1934.

TO

THE SECRETARY,

TO THE HON'BLE THE RESIDENT IN MYSORE,

BANGALORE.



Water Supply Charges - C.& M. Station.

Sir,

1. I have the honour to inform you that the all-in costed rate to Government of water distributed by the Municipal Commission and supplied to military owned, hired or leased buildings in the C.& M. Station during the year 1933-34 was 25.98 annas per 1000 gallons. This very high figure is entirely due to the present system of restricting the "free" allowance, which is given in return for water tax paid, to a maximum of 5000 g.p.m.

2. The average monthly rent of the military buildings receiving a distributed supply is Rs.125/- p.m. For a building of this rental the tax paid is Rs.7/8/- per mensem and the cost of the first 5000 gallons consumed per month is therefore Re.1/8/- per 1000 gallons. In fact any bungalow of rent above Rs.62/8/- per month pays more than the standard rate of 12 annas per 1000 gallons for its water.

3. For this reason and also in view of the present need to encourage the consumption of water in Bangalore,

it...

24

it is recommended that the maximum "free" allowance should be abolished altogether.

I have the honour to be,

Sir,

Your obedient servant,

Major-General,

Offg. Commander, Madras District.

Copy to:-

D.H.Q. Circulating File.

GA.14/7

S.N. 16

125

THE OFFICE OF THE HON'BLE THE RESIDENT IN MYSORE,

Bangalore, the 20/8/ 1934.

No. F. 671-34
RO II/1934

A copy of the undermentioned paper(s) is forwarded to the

President, Municipal Commission, Civil and Military Stations,

Bangalore, for favour of remarks.

~~for information~~, ~~in continuation of~~ with reference to the correspondence ending with (his)

Memorandum / letter / ~~endorsement~~ from No.3726/34, dated the 12th June 1934.

S.N. 17

By order, etc.,

Secretary / ~~Asst. Secy.~~ to the Resident in Mysore.

List of papers.

Letter No.1838/445/E.4., dated the 17th July 1934 from Headquarters, Madras District, Bangalore.

S.N.11

13—2,000—5—4—1934.

No. 6607/34

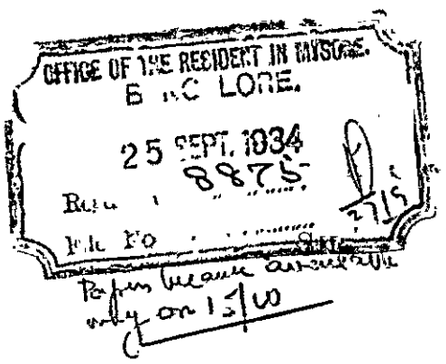
CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.
DATED 22nd September 1934.

From

L. J. MAC IVER, ESQ., I.C.S.,
President, Municipal Commission,
Civil and Military station, BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,
Bangalore.



Subject:- Water Supply Charges - Civil and Military Station, Bangalore.

With reference to your endorsement No.F.671-34/R.O.II, dated the 20th August 1934, forwarding for my remarks a copy of letter No.1838/445/E.4., dated the 17th July 1934, from Head-quarters, Madras District, Bangalore, I have the honour to state that the 6 % water tax levied on the annual rental value of the buildings in the Station is a general service tax. The revenue derived from this source is set apart for the purpose of maintaining the water works and supplying water to the Station generally. The tax is levied irrespective of the fact whether a house is provided with a private water connection or not. There are 15,546 houses in the Station assessed to 6 % water tax of which only 4,180 have private water connections. These connections are provided by the owners of houses for the convenience of the occupants who would otherwise have to resort to Public standposts. Free allowance of water has been fixed at 100 gallons per rupee of rental per mensem subject to a minimum of 2,000 and a maximum of 5,000 gallons. In fixing the minimum and maximum, the Municipal Commission have carefully considered the probable requirements of the poorer and the better classes for purely domestic purposes. In order to give some relief to the occupiers of large houses who are likely to be large consumers, a sliding scale of charges

P. T. O.

28/

has been prescribed.

Large consumers - Sliding scale.

"For the 1st 5,000 gallons consumed for a month after the free allowance of 5,000 gallons, the charge to be 12 annas per 1,000 gallons, for the next 5,000 gallons annas 10 per 1,000, and for each subsequent 1,000 gallons annas 9 per 1,000."

2. The Municipal Commission have had to take two main factors into consideration in fixing the free allowance viz. (1) the enormous cost devolving on them by the introduction of the New Water Supply scheme and (2) the considerable reduction in the Military contribution towards the maintenance and working expenses of the water supply. The present cost of water to the Commission is nearly double what it was before the new scheme came into existence and the Militaru only pay for the actual quantitu of water supplied to them.

3. The Commission have had to adopt various measures to raise revenue to meet the heavy extra cost of the water supply. Of these the reduction in the free allowance of water granted to houses having private water connections is one. It is a measure the Commission was forced to take out of sheer necessity. In spite of the various steps taken to raise additional revenue, it has not been found possible to meet the large expenditure on water and the Commission have had to approach the Government for a grant.

4. Under the circumstances, it appears to me that the suggestion to abolish the maximum free allowance made by Headquarters, Madras District, is hardly practicable at the present moment. Its adoption will reduce considerably the receipts from excess water charges and thereby add to

the

25

the Commission's burden of expenditure on the water supply.

I have the honour to be,
Sir,
Your most obedient servant,

President, M. C.

MVL.
21-9-34.

All Communications should be addressed to the Secretary to the Resident in Mysore, Bangalore, by designation and not by name.

No. F.671-34
R.O.II

Forwarded 27.10.

FROM

Major C. G. N. Edwards, I.A.,

SECRETARY TO THE HON'BLE THE RESIDENT IN MYSORE.

To

Headquarters,
Madras District, Bangalore.

Dated, Bangalore, the 27th Oct. *193* 4

Subject.

Water supply charges in the Civil and Military Station of Bangalore.

SIR,

N.9
Corr.P.23.
S.N.11

With reference to your letter No. 1838/445/E.4, dated the 17th July 1934, I am directed to forward a copy of letter from the President, Municipal Commission, Civil & Military Station, Bangalore, No. 6607/34, dated the 22nd September 1934, and to say that in the circumstances explained therein, the Hon'ble the Resident agrees with the Commission that it would be impossible at present to abolish the maximum free allowance.

I have the honour to be,

Sir,

Your most obedient servant,

for Tone 27/10

SECRETARY TO THE RESIDENT.

BJ

Early Regd S.N-13

No. 6053/34 — 13—2,000—5—4—1934.

CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.

DATED... 6th December 1934

From

L. J. MAC IVER, ESQ., I.C.S.,

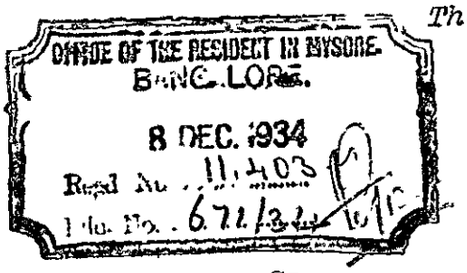
President, Municipal Commission,

Civil and Military station, BANGALORE.

To

The Secretary to the Hon'ble the Resident in Mysore,

Bangalore.



SIR,

With a view to regulate the levy of charges, under the present rules, for water drawn through one private connection for domestic and trade purposes, the Municipal Commission, at their special meeting held on the 27th September 1934, approved of the following amendment of Rule 5 (b) of Bye-law No.11, Chapter III Water Supply - B - Public Water Supply (vide copy of resolution No.1, dated the 27th September 1934 enclosed) :-

Omit the words "all the water so drawn shall be charged for as if drawn through a private house connection" in Rule 5 (b) and substitute the following for the same :-

"the water drawn in excess of the free allowance admissible shall be charged for at trade rates".

2. The amendment was published for objections - (vide copy of this office Notice No.7757/34, dated the 1st October 1934 enclosed) - and no objections having been received, the matter was again placed before the Municipal Commission at their special meeting held on the 29th November 1934, when it was resolved that their resolution of the 27th September 1934, be re-affirmed and be submitted to the Hon'ble the Resident for confirmation (vide copy of resolution No.1 dated the 29th November 1934 enclosed). I request that the Hon'ble the Resident may be pleased to confirm the Commission's resolution of the 27th September 1934 accordingly, to come into force with effect from the 1st January 1935.

P.T.O.

3. The amendment has been necessitated by the fact that, under the old rules, the domestic rate was higher than the trade rate (Domestic rate Re.1/- per 1,000 gallons - Trade rate annas 8 per 1,000 gallons), while, under the present rules, the trade rate is higher than the domestic rate (Trade rate Re.1/- per 1,000 gallons - Domestic rate annas 12 per 1,000 gallons). In order to charge the higher rate for excess consumption in a house connection used for both domestic and trade purposes, it is necessary to amend the bye-law as proposed.

I have the honour to be,
Sir,
Your most obedient servant,

President, M. C.

MVL.
6-12-34.

Municipal Commission's resolution dated the 27th September 1934. (Special meeting).

1. Amendment to para 5 (b) of Bye-law No.11 - Chapter III - Water Supply, in regard to the levy of charges for water drawn through one connection for domestic and trade purposes.

Recommended for sanction (with usual domestic allowance).

Resolved that, in order to regulate the levy of charges, under the present rules, for water drawn through one private house connection for domestic and trade purposes, Rule 5 (b) of Bye-law No.11, Chapter III, Water Supply - B - Public Water Supply, be amended as follows and that the amendment be published for objections:-

Omit the words "all the water so drawn shall be charged for as if drawn through a private house connection" in Rule 5(b) and substitute the following for the same:-

"the water drawn in excess of the free allowance admissible shall be charged for at trade rates".

(Sd). L. J. Mac Iver,

President, M. C.

(File No.81 of 1908).

" Copy. "

MVL.
6-12-34.

6.12.34.

No.7757/34.

Civil and Military Station, Bangalore,
Municipal Office,
dated 1st October 1934.

(37)

Notice

With a view to regulate the levy of charges, under the present rules, for water drawn through one private house connection for domestic and trade purposes, the Municipal Commission, at their special meeting held on the 27th September 1934, approved of the following amendment to Rule 5 (b) of Bye-law No.11, Chapter III - B. Public Water Supply:-

Omit the words "all the water so drawn shall be charged for as if drawn through a private house connection" in Rule 5 (b) and substitute the following for the same:-

"the water drawn in excess of the free allowance admissible shall be charged for at trade rates".

2. Objections and suggestions should reach the President, Municipal Commission, on or before the 3rd November 1934.

L. J. Mac Iver,

President, M. C.

" Copy. "

MVL.
6-12-34.

6/12/34

Municipal Commission's resolution dated the 29th November 1934. (Special Meeting).

---

1. Re-affirmation of the Municipal Commission's resolution No.1, dated the 27th September 1934, to amend para 5 (b) of Bye-law No.11, Chapter III - Water Supply, in regard to the levy of charges for water drawn through one connection for domestic and trade purposes.

Resolved that the Commission's resolution No.1, dated the 27th September 1934, approving of the following amendment of Rule 5 (b) of Bye-law No.11, Chapter III, Water Supply - B. Public Water Supply, be re-affirmed and be submitted to the Hon'ble the Resident for confirmation:-

Omit the words "all the water so drawn shall be charged for as if drawn through a private house connection" in Rule 5 (b) and substitute the following for the same:-

"the water drawn in excess of the free allowance admissible shall be charged for at trade rates".

(Sd). L. J. Mac Iver,

President, M. C.

(File No.81 of 1908).

" Copy. "

MVL.
6-12-34.

6/12/34

S.N.14

Page 35

DEPARTMENT.

BRANCH.

File No.

Serial No.

Draft Letter / Memorandum / Telegram

Class for telegrams (Ordinary / Express / Urgent* / Priority / Clear Line†)

*Only for Foreign Telegrams.

†Not for Foreign Telegrams

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

S.N.13 / C.P.31
(Code word for telegrams.)

S.N.13 / C.P.32

No. F.671-34 R.O.II. Dated 21st December 1934.

From

The Secretary to the Resident.

To

The President, Municipal Commn.,
C. & M. Station, Bangalore.

WATER SUPPLY CHARGES IN THE CIVIL AND MILITARY STATION OF BANGALORE.

Reference your letter No.6053/34, dated the 6th December 1934.

2. The Resolution of the Municipal Commission No.1, dated the 27th Septr. 1934, amending Rule 5(b) of Bye-law No.11, Chapter III, Water Supply - B - Public Water Supply, is confirmed. The amendment ~~shall~~ should come into force with effect from the 1st January 1935.

3. The necessary notification may kindly be forwarded for publication in the Residency Orders.

18/12

SECY. TO THE RESIDENT.

17/12-34

S. 6.
MGIPO—91—207 (GPS) DGP—(M-260)—27-4-32—30,000 Pads.

PARAMOUNT

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Bar Code

80722152

File No. 674 of 1934.

Collection No.

19 .

674
1934

Mysore Residency.

Bangalore.

30.6.47

Pros. Serial Nos.

Subject.

Excess Water Deposit .

Representations from the Southern Division Rate Payers' Association, Bangalore.

Previous References.	Later References.
80/35.	

S. 97.—(Blue)a

MFP—1307 S&P—(M-1907)—8-3-35—60,000.

NOTES AND PRECIS.

S.N.1

Letter Ref.No.105/33, dated the 27th November 1933, from the Honorary Secretary, South Division Rate Payers' Association, C & M Station, Bangalore.

---

(1)

The remarks of the P.M.C. may be invited in the first instance.

Draft submitted.

18.1.34

18.1.34

S.N.2

Issued No. 657 dated the 22nd Jan. 1934.

S.N.3-4

S.N. ~~29.~~
~~P.U.C. 1.~~

Letter No. G.T. 14/34, dated the 19th February, 1934, from the President, Municipal Commission, Civil and Military Station, Bangalore.

S.N. ~~30.~~
~~P.U.C. II.~~

Endt. No. 134/34,-dated-the 28th February 1934, from the Honorary Secretary and Treasurer, Southern ---- Division Rate -payers Association, Bangalore.

---

*Collection "B".
@ Slip "I"
£ Slip "J".

Please see S.N. ~~27 and 28~~ * 1 & 2 and the Resolutions of the Municipal Commission No. 7 @ and 3 £ dated the 30th March and 30th November 1933.

Under Section 137(i) of the Bangalore Municipal Law 1887, the Commission may, by bye laws, regulate the assessment and collection of any tax imposed under this law. Therefore the resolutions No. 7 and 3 dated the 30th March and 30th November 1933 appear to be in order. Please see para 1 of P.U.C. II. Further communication from the Southern Rate Payers Association may be awaited. No action is necessary in this office regarding para 2 of P.U.C. II.

May be filed.

T. N. Thangavelu
Mudaliar.
10-3-1934

Secretary.

No further action on our part is necessary at present.

28.3.34.

D.No.7395. S.N.5.

(5)

(4B)

The previous correspondence on the subject is at S.Ns. 1 to 4 and the connected notes ~~xxxxx~~ at paras 2 to 4 ante. P.M.C.'s remarks may be invited on the "Legal Opinion" furnished by Mr.J.L.D'Silva to the Rate Payers' Association. Draft submitted.

4.9.34

Secretary.

(6) There are no grounds for any interference on our part at present. We may wait and see.

5-9-34

Rpd: (7) The Assoc^n has not made any representation to the Restr. yet. It has sent us, evidently for inform^n, copies of communications addressed to the Comm^n.

(8) Secy. might bring this file with him to-day for discussion.

(9) Reference para 3 of these notes:
(a) Offrs have not said whether the Comm^r's action which is criticised is covered by an existing by-law.
(b) Offrs have cited S 137(i) ~~(x)~~ of the Bom. Bom. But has not the Pmt. taken the view that water-charges are not a tax; is this point still under consideration?

8/9/34

Para 8 ante.

File submitted for discussion at Ooty.

Para 9 ante.

(a) The Municipal Commission do not appear to have framed any bye-laws under section 137(1)(i) regulating the assessment and collection of tax on account of water supply. The various bye-laws framed by the Commr. from time to time, (i) under section 137(1)(i) regulating assessment and collection of Municipal taxes are contained in Chapter II, pages 10 to 36 of the Municipal Bye-laws; and these do not include provisions for the assessment and collection of taxes on account of water supplied by the Municipality. The existing bye-laws relating to water supply are contained in Chapter III pages 58 to 63. Section 19(a) of these bye-laws authorises the President of the Municipal Commission to cut off water supply to a private connection in default of payment of any water tax or any sum due for water. (Notification No.4475 dated 6-2-1902 issued under section 48 of the Bangalore Municipal Law provides also that charges for excess water shall be due and be payable month by month.) The bye-laws however do not contain any provision for collection of "deposits" from occupants of houses on account of excess water charges; and the Resolution of the Municipal Commission No. 7, dated the 30th March 1933, as amended by Resolution No. 3, dated the 30th November 1933, does not therefore appear to be in order.

(b) The PM.C. and the Government Pleader have taken the view that charge for excess water is not a "tax" and that it does not therefore come within the scope of sections 43 and 44 of the Bangalore Municipal Law. Excess water charges should in that case be regulated by means of bye-laws under sections 137 (1)(e)(vi) and 137 (1)(i) and(n), subject to Resident's confirmation

under

under section 139; but as the existing bye-laws framed under these sections contain no provision for the imposition and collection of these charges, they are being levied under sections 43 and 44 of Municipal Law, as though the charge were a "tax". The Resident has remarked in this connection that it is open to question whether the imposition of these charges is taxation; and that, if it is not, it is curious that no provision has been made for the imposition of these charges which now fall heavily on the public. In Madras City, charges on account of water are imposed under the express provisions contained in sections 169 and 170 of the Madras City Municipal Act, IV of 1919, and the regulations framed thereunder by the Standing Committee of the Corporation of Madras. The charges are recoverable in the same manner as the ordinary water tax. It does not appear that, in Madras, the Corporation collects any "deposit" on account of such charges.

The Electric Department collects a "deposit"; but that is done at the time of giving electric connection to a house, and under the terms of a contract entered into between the consumer and the Department at the time of installation. The conditions under which it is collected are therefore not similar.

The best course, in the circumstances, it is submitted, appears to be to consolidate all our rules about water supply in a self contained bye-law, as already suggested by Secretary in para 37 of notes in file No. 671/34.

(From para 8)

14/9/54

Secretary.

(15)

I agree. V.S. 19/9/34

A

I imagine that the Municipal Commission will be hard put to it to find legal justification for the collection of excess water "deposits". The proposal referred to in para 4 of note seems to offer the best solution for putting things on a proper basis; but even then the Commission would have to give strong justification before Govt. could consider a Bye-Laws giving effect to collection of excess water "deposits".

I shall discuss with Govt. at Oby.

Clone
16.9.34

(16)

The foregoing notes respecting the collection of excess water deposits may be sent o/o to Pub. for consideration.

Chief Secretary

Chief Secretary
20.9.34.

2/0 674A-34
D 24-9-34

Pub.

(17)

The Municipal Commission do not levy water charges in advance. It was, therefore, considered that as owners of the water, they were justified in imposing a condition which an owner of ordinary prudence would be expected to impose. The position of the Municipal

Commission in regard to Excess Water Deposits was considered to be similar to that in the case of contracts where, though there are no bye-laws to govern the case, deposits are also required. This requirement has never to my knowledge been questioned. There is, in my view, on this analogy at any rate a reasonable presumption in favour of the legality of these deposits, and from the equitable point of view they represent a just and reasonable measure.

18

Ordinarily, I should be quite prepared to refer the question to the Municipal Lawyer for his opinion at this stage. But I have only just interviewed the S.D. Ratepayers' Association in regard to this and other matters and also informed them by letter that they should represent it regularly through a Commissioner at a meeting of the Commission. As soon as this is done, I shall refer the matter to the Municipal Lawyer for his opinion. But I am very disinclined to move in the matter until they raise the question regularly. Any resilement from the position I have taken vis á vis this Ratepayers' Association would, I think, be an unwise step at the present juncture, as it would merely open the door to further agitation on the general question of the representation of matters concerning the Commission.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
15 OCT 1934
Regd. No. 9525
File. No. 161/31

12/10/34

PRESIDENT, M. C.

To, the Secretary to the Hon'ble the Resident, U. O.

D.O No 9T96/34
D 12-10-34

Secy. 15/10

(19)

With reference to para 17 of P.M.C.'s note, it is submitted that so long as the levy of charges on account of "excess" water is governed by bye-laws and notifications issued under the provisions of the Bangalore Municipal Law, and so long as such bye-laws and notifications do not provide for the collection of "Excess Water Deposits", the Commission will not, it appears, be legally justified in demanding such deposits. Further, if water is being supplied by the Commission under a "contract", the deposit should have been demanded at the time of giving the water connection, and not afterwards, unless the consumer has under the contract agreed to accept any conditions which the Municipality may from time to time impose.

(20)

The Commission have not so far asked for Resident's confirmation of their resolutions regarding collection of Excess Water Deposits. They are collecting the deposits on their own responsibility. Nor have the Rate Payers Associations made any representations in this connection to the Resident yet (please see para 7 ante). In the circumstances, the papers may, if approved, be filed until the question is raised again either by the Municipal Commission or other interested bodies.

-0(I to J)

K.H.Varya
25-X-34

Secretary.

(From para 16)

(21)

I still feel that the Municipal Commission will find it very difficult to give legal justification for their action; but in view of what Mr.Mac Iver has said in para 18 of notes, we perhaps need not press him to take legal opinion just yet. The question is not yet before us officially; but if it does come before us officially; we shall have

have to ask P.M.C. to take legal opinion at once, even if his inclination is to wait until the question is formally raised at a meeting of the Commission. (I said to Mr. Mac Iver in private discussion of the question that it would be better for the Commission, if they were in the wrong, to put matters right of their own volition rather than wait and be forced into doing so by pressure from outside).

Done

29.10.34.

(22)

Rept.

I am of the same opinion.

(23)

We should not overlook the suggestion made in para 14 & at A in para 15 of notes

Y

Chairman

2/11.

Await 1.3.36.

Record

T H T

1/12

1-1-36

CORRESPONDENCE.

Southern Division Rate Payers' Association

CIVIL & MILITARY STATION, BANGALORE.

Registered under Act xxi of 1860

"Dovedale",

Secretary's Office Rest House Cross Road,

Bangalore the 27th Nov., 1933.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
27 NOV. 1933
Regd. No. 10322
File No. 191/1931

Ref. No. 105/33.

Urgent.

Sir,

Excess Water Deposit.

With reference to item 3 of the Agenda of the Meeting of the Municipal Commission notified to be held on Thursday, the 30th instant, I am desired by the Committee of my Association to forward an extract para 4 of the proceedings of the monthly meeting of the Committee held on the 18th instant on the subject of Excess Water Deposit; also copies of the Editor's notes in the "Daily Post" of the 26th October & 23rd November, and of "Tit Bits" by "Tom" in the "Daily Post" of the 11th and 25th November, as specimens of the numerous comments - all adverse - that have appeared in the press on the subject.

For the reasons explained therein, I am to suggest that (by rescinding the Resolution of the 30th January, 1933, and) the question of the entire withdrawal - not a modification, as proposed - of the notices issued to tenants of rented houses be considered at the meeting in connection with Mr.Paezold's proposition.

The President, Mun. Commn.
Copy to the Commr., No.II Divn.
Do. The Presdt., B.R.P.A.
Do. The Secy. to the Hon.
The Resident in Mysore.

I have the honour to be
Sir,
Your most obedient servant,

Hony. Secretary.

Extract from the proceedings of the monthly meeting of the Committee of the S.D.R.P.A., held on the 18th Nov.,1933.

4. Excess Water Deposit - Mr.Rego said the avowed object of requiring a deposit to be made was to safeguard the recovery of excess water charges from tenants of rented houses, and the precedent cited was the deposit made in connection with the supply of electric energy. He did not propose to discuss for the time being, the equity or otherwise of that deposit which had been imposed several years ago, although he could not help feeling that that precedent was itself bad. The present case was not on all fours with that one. In the case of electric current, every single unit consumed had to be paid for, plus the difference, if any, between the amount consumed and the minimum fixed, when the former fell short of the latter, so that payment had to be made whether the current was consumed or not. In the present case, however, there was what was erroneously called a "free" allowance which, in fact, was an allowance for which payment had already been made by the landlord along with his housetax bill and no charge could accrue to a tenant unless and until that allowance was exceeded. The two cases being dissimilar, the comparison made was unfair and the so-called precedent was, therefore, no precedent. Now, as regards the object. That was stated to be to safeguard Municipal revenues, but had not one or two of the Commissioners let the cat out of the bag (unwittingly, of course) by stating publicly that the Commission required an extra two lakhs to work the new water scheme and that the deposit would form a working balance? How those two statements could be reconciled passed one's comprehension, but so long as the Commission had not contradicted or disavowed the statement that the deposit would form a "working balance", the rate-payer would be justified in concluding that what the Commission required was C A P I T A L to push their schemes - Water or any other. It was always immoral to trade on other people's money but it was infinitely worse when that money was extorted from the poor rate-payer under the threat of cutting off his water-supply and with no promise of repayment within a stated time

or

or of payment of interest. He would like to know under what law the Commission could cut off the water-supply on failure to pay the "deposit", which was not a charge that had been incurred by a tenant and possibly might never be, during his lifetime. Penalising one who had failed to pay a bill which had been incurred was one thing, and throttling, or rather leaving one high and dry, as in the present case, for not paying for something which had never been, and might never be, supplied was quite another. He had been speaking to one or two Commissioners about the justification for the deposit and he was told that, but for the deposit, a higher rate for excess water would have had to be levied. That statement, besides confirming the unconscious admission that the real object was to secure a "working balance", also showed that the Commission had worked out to a nicety their figures of interest accruing from the deposits before fixing the present rates for excess water. How was it then that, immediately a hue and cry was raised by those who had received demands for the deposit and there were many still who had not - some of the Commissioners admitted publicly on behalf of themselves and the other elected Commissioners, that the deposit was too high and that they had put up, or were going to put up, proposals for its reduction? What about the minute calculations of interest made? That showed conclusively that only half-baked proposals were rushed through by the Commission without in any way considering their effect either on the rate-payer or on their own revenues, and that, even before the control of the water-supply had been taken over from the Military authorities! Why such indecent haste to safeguard (sic) possibly 1% of the revenue, while the 99% would come in in the normal course? In these hard times, every tenant would naturally try to see that his "free" allowance was not exceeded. The majority of those who did exceed that allowance would, ordinarily, pay, leaving a very small percentage who might not. Should the whole lot be penalised for the sake of an infinitesimal minority? Laws were always framed to suit the majority of cases - not exceptions

tions, as in the case under consideration. Considering that by far the great majority of the population of Bangalore is stationary, the loss, if any, would be negligible as compared with the serious inconvenience caused to thousands by having to pay a deposit which they cannot afford. Then again, how did the other Municipalities manage without deposits? He was personally aware of Municipalities where no deposits were ever demanded either for electric current or for water, even when the population was less stationary than in Bangalore.

Towards the end of the last financial year, Mr.Abdul Latheef, one of the Association's representatives on the Commission, put forward a proposition to appoint a Committee of three or four members with a view to effecting economies in the Municipal establishment to meet the large amount required for the new water-supply - the very purpose for which a "deposit" is now demanded. He pointed out that, in view of the world crisis, economies had been effected everywhere, not excluding the Central and Local Governments and Local Bodies in India, but that the Municipal Commission had done nothing in that direction, although the various departments were already overstaffed. Unless something was done to effect savings, the inevitable result would be to increase taxation still further and the poor would be very hard hit. Mr.Latheef managed somehow to find a seconder, but no one else to support him. He was simply laughed to scorn. He was compared to a dyspeptic who, not having been allowed by his doctor to have a full meal, advised every one else to keep diet like himself; also to a gentleman who had a car which invariably gave trouble in running. The only time the owner was dissatisfied with it was when it ran without giving any trouble. He then broke it to pieces to find out the reason for its running so well ! The Municipal machine was running so smoothly that it required no overhauling, then why bring forward such nonsensical proposals? The mover was squashed for want of support and now comes a proposal, nay, a decision so far as the Municipal Commission are concerned, to "safeguard revenues", but really to finance the identical

scheme

scheme in view of which Mr.Lathoef had put forward the proposal. If there was one body that had not felt the pinch of the world crisis, that body was the Municipal Commission, C.& M. Station, Bangalore. Speaking from his own experience, before retiring from service towards the end of last year, he had himself seen and felt the third stage of retrenchment and, the cut in salary apart, every one had been compelled to do work that was previously done by two and even three. But here was the Commission saying quite complacently their revenues were normal and it was unnecessary to make any retrenchments! Of course it was unnecessary so long as they had the poor rate-payer to squeeze even out of existence if and when required! The question arose whether what was demanded under threats was a deposit or a donation. If it was a deposit, the depositor, not the Municipal Commission, was entitled to the interest accruing therefrom, but nothing had been said about any interest. It would, therefore, remain a deposit for all time, free of interest. It would be up to the depositor to hang on to the receipt so long as he lived and arrange to pass it on to his estate. If the depositor, his Administrator or Assigns was not in a position to produce the receipt if and when the return of the deposit was claimed, he would have to forfeit it, whatever be the state of the Commission's records at the time. Much the same thing was happening with the water meters at the present time owing to the installation of new meters. They had, of course, been assured that the deposit would remain the property of the depositors, but a deposit that did not give a return to the depositor and was for an indefinite period was not a deposit but a donation in disguise. "Tom" in his "Tit Bits" had called it "an extorted loan which does no pay interest"."An extorted donation" seemed to him to be the more appropriate term. He concluded by saying that the demand made was ill-conceived, iniquitous and illogical and as such should be withdrawn altogether. The question was one of abolition, not amendment,as proposed by some of the Commissioners.

There was a general chorus of approval. Mr.Spurling suggested

gested that a representation should be made immediately to the higher authorities, but Mr.Rego preferred giving the Commission itself a chance in the first instance. This was unanimously agreed to; also that a copy be furnished to the Commissioner representing the Division for necessary action.

Editor's note in the "Daily Post" of the 26th Oct.,1933.

THAT WATER DEPOSIT.

Judging by the indignant letters which are reaching us, and also by some freely - very freely - expressed opinions that we have heard in the course of conversation, the ten-rupee deposit to safeguard the Municipality in the matter of excess water appears to be a very sore point indeed in the C. and M.Station. It is pointed out that, in any case and as matters stand, bills for excess water are promptly presented, together with an intimation that if they are not as promptly paid, the water connection will be cut off, and that this in itself should constitute a sufficient safeguard for the Municipality. On this particular point we prefer to express no decided opinion, although we cannot believe that the actual losses of the Municipality would, even under such circumstances be more than negligible. But, coming to the broader aspect of the demand, it must be admitted that it does impress one as being at once autocratic and excessive. Of course, the payment of ten rupees offers no difficulty whatever and constitutes no hardship to the richer residents of the Station, who may quite conceivably forget all about the insignificant transaction a few days after the money has been paid in. But the case is very different with the poor man, who is living from hand to mouth and to whom in any event, ten rupees is a consideration.

Moreover, although it is not explicitly so stated, there would seem to be no intention on the part of the Municipality to pay interest on this, as it has been not unreasonably described, forced loan, nor is there any intimation as to the time and circumstances in which the amount will be returned. Moreover, as pointed out by "Tom" in his last week's letter, the man occupying a house of the rental value of Rs.4,000 or more a year, pays no more than he whose abode is only assessed at 1,500 or so, which would appear on the face of it to be a manifest injustice. We do not forget that when the Municipality agreed to sanction the new water-supply, it plainly intim-

ated

ated that it was at a loss where to find the money to pay for it and hinted that special measures would have to be taken to provide it. But the present measure does seem to us on an unnecessarily large scale, and to savour of autocracy. It is, no doubt, very convenient to be able to lay hands on a large amount of money, free of interest, but we think that a little more conscience might have been shown in deciding on the source from which the requisite funds were to come, a little more moderation shown in fixing the amount and, finally, a somewhat more extended time given for payment. Ten rupees, not infrequently - although this, no doubt, is incomprehensible to our wealthier citizens -, represents the whole of the amount that a poor man can afford for the month, for the modest recreations of his family and himself; in more extreme cases still, it may even mean the difference of milk or no milk - or sugar - for the morning coffee for the family. (Yes - we do seriously assert, my lords and gentlemen, that the above statement is true, and in no sense exaggerated). There is talk of a petition to the Resident in connection with this deposit: whether the matter will go beyond talk remains to be seen, but we have seen petitions go to former Residents on distinctly more flimsy grounds.

Editor's note in the "Daily Post" of the 23rd Nov.,1933.

THE WATER "DEPOSIT"

We do not know that we have much to add to the very plain speaking which took place at Saturday's meeting of the S.D.R.A. which is recorded in our columns to-day. One point, however, does strike us, and that is that the Municipal Commission will have to abandon their attitude of casual - not to say contemptuous - indifference and unconcern. We are perfectly well aware - to our sorrow - that there are individuals in this station who, having nothing better to do with their time, are prone to manufacture grievances and promptly sit down and write to the press on the subject; we are further aware that criticism is easier than performance and of many other similar commonplaces. But this is no question of an individual grievance or even that of a group of individuals. It is an expression of indignation by practically the whole population of the C.& M.Station, and cannot remain unanswered. The very legality of what is attempted to be done by the C.&.M.Station Municipal Commission has been questioned - in fact,denied - and it seems to us that the Municipality are now bound either to justify their action or to cancel it and retire from the position. We would just add a tentative word to the effect that it behoves the Commission, generally, to make more sure of its ground before taking steps and arriving at decisions. The Resident is likely to be flooded with appeals against Municipal orders unless greater care be taken.

Extract from "Tit Bits" by "Tom" in the "Daily Post", dated the 11th November,1933.

As to this water deposit - I can let myself go a bit, now that the election for No.II Division is over, it's altogether the most inequitable, illogical and unjust imposition I ever heard of, and that's all about it! Who the mischief does use excess water? Personally, my only tap runs with such trifling slowness that I don't believe I could exceed my allowance if I left it running all day! There may be - I dare say there are dwellers on the hights, with big gardens, who exceed their allowance and considerably exceed it, but they're not going to run away without such pomp and circumstance as would sufficiently advertise their going. Still, if the deposit could be justified at all - which it can't - it is these people who should pay, for several sufficiently obvious reasons. They really do use excess water, they've got money to burn and they should be charged, not Rs.10 but ten times ten in some cases, according to the rental of their houses. But to collect money by asking for a deposit for excess water which, in ninety nine cases out of a hundred is never used at all is utterly unjust, and I don't care who hears me say it. Borrow money, if you must: good City Fathers, but don't pretend you are doing the ratepayers a good turn by extracting from them an extorted loan which doesn't pay interest, and call it a deposit !!

Extracts from "Tit Bits" by "Tom" in the "Daily Post" of the 25th November, 1933.

By the piper that played before Moses, Sir, but the S.D.R.A. didn't mince their words when discussing the now celebrated bugbear of the Station. Mr.Finnigan(? Mr.Rego) went one better than I did with my "extracted loan", and described it as a "forced donation". "Forced donation" is good but I've heard one or two even more picturesque descriptions since. However, walls have years and it is just possible that the Municipal Commission has its channels of information, so I'd better say no more in that connection.

But you're right, Mr.Editor, the crux of the whole thing is its legality - or otherwise. If one or two devoted martyrs to the cause could be found who would sturdily refuse to pay, permit their water to be cut off and then institute a couple of cases against the Municipality for so doing, we shoul get somewhere and learn something. I don't like rubbing it in, Mr. Editor, always seems to be a poor sort of thing to do, but circumstances alter cases, and I really should like to see this thing licked out in Court. For, if the Municipality were proved to be in the wrong - and, to a layman like myself it appears on the face of it that they are - quite a lot of things would follow! If the Municipality doesn't know the law, who should? And another thing, Sir. That business that was turned down by Sir Richard Burke - it doesn't, really, look nice to bring it up again in anew suit of clothes so soon as the late Resident's back is turned. If my memory serves me, something was said at the S.D.R.A.meeting about "evading the law" in that connection.

Yes, I learn that there is nothing on the agenda of the meeting for Thursday next on the subject of cancelling the "deposit". Yes, I know there's Mr.Paezold's motion for reducing it, but that cuts no ice at all. As was said at that momentous meeting in Richmond Town Park, it's not a question of reduction but of abolition, and unless the latter be done, it strikes me the matter will go a long way yet; even, conceivably

to

to the"everlasting hills".

However, what is to be, will be and it's,doubtless, all for the best, so, I'll change the subject. See you'd something to say about the retrocession, Sir. Not sure I agree with you about such a move being the best thing that could happen to the C.& M.Station, Sir. I'm all for our present City Fathers. if they'll only believe it, although they are a somewhat ~~a~~ trying family at times. But let's see what the new crowd will do, Mr.Editor - "give 'em a chance", as Mr. Rego put it.

S N 2=

DEPARTMENT.

BRANCH. Serial

Draft Letter / Memorandum / Telegram

Class for telegrams — Ordinary / Express / Urgent* / Priority / Clear Line† — *Only for Foreign Telegrams. †Not for Foreign Telegrams.

No. 657. Dated 22nd January, 1934

To be issued on | Issued on

1st Reminder

2nd Reminder

3rd Reminder

Heading :

Case or Diary No.

If post copy of telegram required

Date of despatch of above

List of enclosures

(Code word for telegrams.)

To:

The President,
Municipal Commission,
C & M Station, Bangalor

Subject:- Excess Water Deposit.

Sir,

I am directed to invite a reference to the letter Ref.No. 105/33, dated the 27th November 1933 from the Honorary Secretary, South Division Rate Payers' Association, ~~and enclosures,~~ C & M Station, Bangalore/a copy of which has also been sent to you by the Hon: Secy of the Association, and to request that the Hon'ble the Resident may kindly be favoured with your remarks on the same.

I have, etc.,

18-1-34

for Secy. to the Resdt

18. 1. 34

Tg. Gms. 18/1/34 Code 19/1/34

GIPC—S1—207 (GPS) D&P—(M-250)—27-4-33—80,000 Pads.

13-1,000—11-9—1933.

No. G.T. 14/34

CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.

DATED....18th....February....193 4.

From

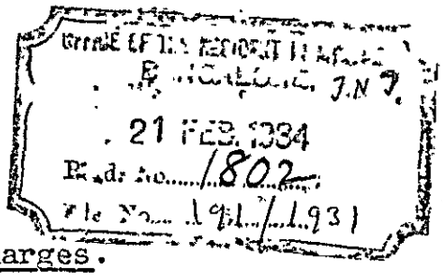
G. H. COOKE, ESQ., M. C., I. C. S.,

President, Municipal Commission,

Civil and Military Station, BANGALORE.

To

The Secretary to the Hon'ble the Resident
in Mysore,
BANGALORE.



SIR,

Subject:-Excess Water Charges.

With reference to your letter No.657 dated the 22nd January 1934, calling for my remarks on the reference No.105/33, dated the 27th November 1933, from the Honorary Secretary, Southern Division Ratepayers' Association, on the above subject, I have the honour to state that the deposit in question has been introduced solely to protect the revenues of the Municipal Commission. It is demanded only from the tenants of premises and not from the owners, as there is always the risk of the former leaving the Station without paying their water charges. The deposit is just an insurance against such losses. It is intended not only to safeguard the Municipal revenues but also to safeguard the interests of landlords, who are liable to pay the dues of their tenants for excess water, should the former default.

In this connection, I may point out that the Electrical Department now collects deposits, even from the owners.

I have the honour to be,
Sir,
Your most obedient servant,

19/2/34

PRESIDENT, M. C.

DIW.
19-2-34.

No.

CIVIL AND MILITARY STATION, BANGALORE
MUNICIPAL OFFICE.
DATED.....193

From

G. H. COOKE, ESQ., M. C., I. C. S.,

President, Municipal Commissio

Civil and Military Station, BANGALORE

To

SIR,

13- 1,000—11—9—1933.

Extracts from the proceedings of the monthly meeting of the Committee of the Southern Division Rate-payers Association, held at Richmond Park on Saturday, the 24th February, 1934.

S. N' 5

Excess Water Deposit - The Hony. Secretary ~~(Mr. Rego)~~ stated in this connection that representatives from this Association, viz, Mr. Monte Dello, the President, Mr. Rego, the Hony. Secretary and Mr. W. J. Traino, a Committee Member, had discussed this matter with the Bangalore Rate-payers' Association at their Special Meeting, held on Saturday, the 17th Instant. A prolonged discussion ensued on the various aspects of the case. Our representatives, while admitting the contention of the Sister Association that the situation had been eased since the passing of two amendments by the Municipal Commission, strongly urged that the crux of the whole matter lay in the legality or otherwise of this demand by the Commission. It was, moreover, a question of principle. It was finally resolved, with one dissentient vote, that legal advice on the point at issue be obtained. The Hony. Secretary had accordingly interviewed Mr. J. L. D'Silva, B.A., B.L., Advocate and Notary Public, who had kindly promised to examine the question from a legal point of view and to offer his opinion free of charge. Mr. D'Silva is a member of this Association.

Resolved that the thanks of the Committee are due to Mr. Rego for his prompt action, but especially to Mr. D'Silva for his offer to examine the point free of charge.

Minimum and maximum free allowance of water - The President (Mr. Monte Dello) in dealing with this question observed as follows:- You will have read in the Daily Post, Notice No. 925/34, dated the 1st February, 1934, from the President, Municipal Commission, calling for objections and suggestions in regard to the new proviso bearing on the distribution of water in this Station. We thank the Municipal Commissioners for having raised the free allowance of water from 80 to 100 gallons per Rupee of the monthly rental; our grateful thanks are also due to the President, Municipal Commission for giving an op-

portunity to the general public of expressing their views in regard to the sufficiency or otherwise of the minimum and the maximum of free allowance set forth in the proviso.

As regards the minimum of 2000 gallons of water per month, you will agree that the supply is adequate for the needs of the class of occupants in cottages and tenements for whose use it is intended. But, as regards the supply of 6000 gallons as the maximum free allowance per month, the matter needs a careful and detailed examination.

A maximum of 6000 gallons per month of 30 days gives an average of 166.3 gallons per day. An average of six members is generally accepted as the number comprising a family. Thus, a daily supply of 166.7 gallons of water per day per family works out to an average of 27.7 gallons per head. And this supply, though by no means liberal, may be considered as sufficient for the ordinary needs of a family residing in a house bearing a municipal assessment of Rs.50/- per month. Now, were all the houses within the four points of compass of this Station assessed at the flat rate of Rs.50/- per month, there could never arise no need for suggestions and objections on the maximum. But you are aware that about 15 to 20 per cent, perhaps more, are assessed at a monthly rental ranging from Rs.51/- to Rs.250 and over, per month. Such being the case, under the present maximum free allowance of 6000 gallons per month, the occupier of a bungalow assessed, for instance, at Rs.250/- per month is compelled by the Municipality to narrow down his needs to 6000 gallons per month, although he pays for, and is entitled to, a free allowance of 20,000 gallons per month. That this limited allowance is insufficient for his needs, I shall presently demonstrate.

Owners or occupiers of bungalows assessed at rentals ranging from Rs.199 to Rs.250 per month maintain a large menage. They, therefore, need a liberal supply of water to meet their ordinary domestic requirements. For instance, a bath is an indispensable daily need and a medium sized zinc bath tub needs at least 5 gallons of water to raise its level in the tub to

a height of two inches and six open baths use up 50 gallons per day. Then again, they require a supply of water for kitchen use, scullery, flushing of sinks, mopping of floors, flushing of bathrooms and sanitary fittings, the washing of cars and for many other minor domestic purposes, including the garden. It will thus be clear that all the needs enumerated above can never be met within the maximum free allowance of 8000 gallons. It is imperative that the maximum allowance be raised to 12, 000 gallons or at least 10,000 gallons of free water to save loss of the revenue derived from the supply of excess water to large consumers. I offer this suggestion advisedly. The present maximum has created a discontent among owners and occupiers of bungalows carrying a high rental. I have reason to believe that, as a result of this restriction in the free allowance of water, some of these owners intend supplementing their water-supply by sinking wells in their compounds, which would not only deprive the Commission of a good share of revenue which they now receive in the shape of excess water charges but will also leave on hand a larger supply of unconsumed water which they have already paid for.

We have now to consider this question from the Municipal point of view. We are aware that the Commission have to meet a deficit in this Branch of their administration. I would, therefore, offer, if I may, the following suggestions for the consideration of the President to balance the deficiency in the working of the Water Supply Department:-

(1) the practicability or otherwise of a retrenchment in the staff generally.

(2) an appeal to the Govt. of India for a subvention from the revenues of the Assigned Areas.

(3) the introduction of a terminal tax at the Cantonment and Bangalore East Stations.

(4) the rigid licensing of bicycles and dogs and a higher

higher fee for a licence for trading in dogs.

(5) the penalising of drivers of motor vehicles at excess speeds, a speed limit being fixed, and

(6) the penalising of house-owners who defraud the Commission by understating the rents they receive from their tenants.

One more point and I have done. I would suggest that the charges for excess water noted in ~~subsequent~~ sub-clause (2) of proviso 3 be levied at a flat rate of one anna per 100 gallons. The imposition of the extra three pice takes the gilt off the edge of the generous gesture made by the Commission in raising the free allowance. Further, it would, besides saving a lot in clerical labour, be in keeping with the dignity of the Commission to drop the pice.

The Committee, after discussion of the present maximum free allowance, were of opinion that, in fixing that maximum, the claims of all classes of rate-payers had not been equitably dealt with. They suggested that the maximum free allowance of water be raised to 10,000 gallons per month and decided that a copy of the President's note be forwarded to the President, Municipal Commission, with the respectful request that it may receive his favourable consideration.

No. 134/34, dt. the 28.2.34.
Forwarded to

(1) The President, Municipal Commission, C.& M.Stn., Bangalore, with reference to his Notice No. 925/34, dated the 1st February, 1934.

(2) The Secretary to the Hon. the Resident in Mysore ~~for information~~ and to the President, B.R.P.A., for information, in continuation of this office letter No.105/33, dated the 27th November, 1933.

OFFICE OF THE RESIDENT IN MYSORE
BANGALORE. TNT
1 MAR. 1934
Regd. No. 2106
File No. ....

S.N.I. Smith

Hony. Secretary and Treasurer.

S.N. 5

Southern Division Rate Payers' Association

CIVIL & MILITARY STATION, BANGALORE

Registered under Act xxi of 1860

"Dovedale",

Secretary's Office Rest House Cross Road,

Ref. No. 212/34. *Bangalore* the 9th August, *193* 4.

OFFICE OF THE RESIDENT IN MYSORE.
BANGALORE.
11 AUG, 1934
Regd. No. 7375
To.....

Sir

S.N. 1

B

Excess Water Deposits.

With reference to my letter No.105/33, dated the 27th November, 1933, on the above subject, and your letter No.3525/34, dated the 14th May, 1934, in which it was stated that the Municipal Commission did not consider it necessary to seek legal opinion, I am desired by the Committee of my Association to forward a copy of the opinion furnished by Mr. J.L.D'Silva, B.A., B.L., Advocate and Notary Public, in the matter, and to request that the necessary steps may now be taken to rescind the Commission's resolution No.7 of the 30th March, 1933, as amended by their resolution No.3 of the 30th November, 1933, and also to refund the deposits obtained from the occupants of tenanted houses.

S.N. 25/C (I) 170-31

S.N. 25/A (J) 170-31

2. In this connection it has been brought to the notice of this Association that, although the deposits were demanded under threats of cutting off the water supply on failure to pay in the deposits within 30 days, the amounts which became surplus as a result of the passing of the Commission's resolution No.3 of the 30th November, 1933, have not yet been refunded to the parties concerned. I

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Legal Opinion.

(I)

My opinion has been asked whether the Municipal Commission's resolution No.7, dated the 30th March,1933, stating that with a view to safeguard the payment of excess water charges in the case of tenanted houses having private connections with the water supply system, the occupiers be asked to pay deposits which vary according to the rental value of the house, with a maximum of Rs.10/- is legal and valid and whether the notice issued by the Municipality asking the tenants to pay the said deposit and threatening in default to cut off the water supply is within their rights.

From a perusal of the minutes of the meeting at which this resolution was passed and from the meeting which was subsequently held in that connection, it is difficult to gauge what was exactly the reason that persuaded the Municipality to pass such a resolution.

From the remarks made by certain of the Commissioners either in the meetings or outside and from remarks of the President, it seems to me that outwardly the Municipality wants the deposit as a safeguard against tenants making a free use of their water and running away without paying for the same, but in reality as a working balance for their water supply system.

It may be that this is a highly cute business like way of doing things but the Municipality must understand that it is not a water supply corporation as is usual in several towns in England and elsewhere but that it is a creature of statute and it is bound by the limitations imposed upon it by the Statute.

The Municipality levies taxes or other charges by virtue of authority delegated to it by the Governor General in Council and it therefore follows that the Municipality cannot levy any taxes or collect any other charges general or special from the inhabitants or from property unless the power is plainly and unmistakably conferred.

The burden is upon the Municipality to show that the

power

power to levy taxes or other charges is conferred upon them by express words or by necessary implications.

Coming to the deposit asked for by the Municipality, in the first instance I notice that the same is called for not by reason of any law that has been added to the Bangalore Municipal Law, nor by reason of any Bye Law that has been subsequently enacted in the usual course and added to the existing Bye Laws of the Bangalore Municipal Law. The deposit is asked for only under the Municipal Commission's resolution and not under any Law or Bye Law. It is curious also, that when they are so prolific in other notices or resolutions, in quoting the sections of the Municipal Law and Bye Laws, they cannot find any Law or Bye Law in the whole of the statute anything which empowers them to levy such a deposit.

Under Section 43 of the Bangalore Municipal Law, the water tax can only be imposed with the previous sanction of the Governor General in Council and it may only be imposed for certain purposes which are stated therein, namely the constructing and maintaining of works for the supply of water to the station, etc. so that in this case, not having obtained the sanction of the Governor General in Council, this deposit cannot be called a tax although it seems to me that the primary object of the Municipality in imposing such a deposit was to enable them to have a working balance for the supply of water.

The procedure for levying a tax is contained in Section 44 of the Bangalore Municipal Law.

The next question to be decided is, if it is not water tax, is it a water rate?

It must be admitted that the Municipality has got a right of supplying the water at certain rates for which no doubt they will have to get the previous sanction of the Resident and also notify the same.

It has been held in a certain Calcutta case that the only duty cast upon the Municipality by reason of the water

tax

tax was to make the water available for the public in public hydrants and that any connection to a house is only in the nature of a luxury which the owner or occupier enjoys and that the Municipality can impose any conditions to the grant of such a connection. Such a rate the Municipality has already levied and has been incorporated in the Bye Laws under the various notifications issued from 11th May,1933 onwards. You will find that these notifications are issued under the provision of Section 43 and 44(8) of the Bangalore Municipal Law and are in the nature of actual taxes and these have been imposed with the previous sanction of the Hon'ble the Resident in Mysore and the Governor General in Council and I find that the resolution in question does not find a place in the various notifications on this point so that it is not also a water rate.

There are, however, a few cases reported in 1917 A.I.R. Calcutta 426 and in A.I.R. 1923 Sindh PageI where it has been held that the obligation of the Municipality to supply water to the inhabitants with a pipe connection to their house is in the nature of a contractual liability and that the Municipality is empowered under the rules to impose any conditions it likes in enterring into an agreement with the inhabitants for supply of water to their houses. It may therefore be argued that although there is no Law or Bye Law to support the proposition passed by the Municipality, yet the deposit being that of a contractual nature, the Municipality is at liberty to impose any conditions just as ordinary individuals would do for the supply of anything. To this argument, however, there are the following drawbacks:-

1.That the rates or charges with which the above case dealt with, all found a place in the rules duly passed by the various Municipalities in question.

2.That there was a statutory sanction for the passing of such rules.

3. Those conditions were imposed when the inhabitants

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in the first instance asked for water connection or at least the inhabitants were aware that such were the rules and Bye Laws of the Municipality which had to be complied with or to be obeyed when asking for private connection.

4. That the rates and other charges dealt with the actual water supply and not for water that may have to be supplied as in the present case.

Applying therefore the principles above enunciated I find that this deposit cannot be termed as a term of agreement entered into by the Municipality for the supply of water because there must be thousands of connections which must have already been in existence before this deposit was asked for and it is a common rule of contracts that anything passed by one side after the contract has been entered into is not binding on the other party to the contract unless he has assented to it

In the case of Laws of the State. Laws of Municipality and the Laws of Clubs or other institutions, it is always understood that the subject of a State or the inhabitant of a Municipality or a member of a club is bound by legal modification of the Laws or Bye Laws or the rules. So long as therefore there is no such modification of the rules or Bye Laws imposing such a deposit, it must be specifically assented to by each person that has a water connection and any person who has already had a water connection refuses to pay such deposit, he will cease to be a party to this condition under which the water is supplied.

It seems to me, therefore, that the levy of a compulsory deposit by the tenants of houses who have already got a water connection is ultra vires of the Municipality. Even in the case of future connections, the deposit is not legal as it is sanctioned neither by the Law nor the Bye Laws and the Municipality being a creature of statute it cannot impose any conditions not sanctioned by the Statute. If it is otherwise, there will be no limit to the novel conditions that the Municipality may think or and impose on the inhabitants.

Coming

Coming to the next question, in 47 Cal. Page 426, it has been held that there is some force in the contention that the Municipality has no right to cut off the water supply other than in the circumstances mentioned in the Section of their Municipal Act.

Bye Law No.19 under the Bye Laws relating to water supply gives us the circumstances under which the water can be cut off. I do not think that these circumstances embrace all the others under which water supply can be cut off.

Again, referring to those cases, I find that the Calcutta case was one in which the water supply was cut off because the landlord would not put a meter to his water supply. This power exercised by the Municipality was held to be intra vires. It is also conceivable of a case that water supply may be cut off for any other Bye Law that may henceforward be introduced by the Municipality for the supply of water, not in contemplation at the time the above Bye Law was passed. The right to cut off depends on the contractual nature of the supply of water and if there is any violation of any condition legally imposed by the Municipality, it can be cut off and it has been held in the above case that a rule authorising the corporation to cut off water supply upon the owner or occupier refusing to comply with a notice to pay fees and charges imposed in accordance with the rules is consistent with the statute and is reasonable and intra vires and can be legally imposed.

It has also been held in an English case, Grand Junction Water Works Co. vs Rodo Canachi 1904(2) King's Bench 230, that power is given by statute to cut off water supply in specific cases. The provision relating to the same should be strictly observed.

In another English case it was held that the Water Company was not justified in refusing to restore the supply of water unless the owner put in a separate connection pipe for each house.

It therefore seems to me that this right of cutting off

off water must be observed as strictly as possible and as reasonably as possible. but in this particular case, the resolution itself being not intra vires of the Municipality, the threat to cut off the water supply is ultra vires.

It is needless for me to add that if the Municipality therefore threatens thus improperly to cut off the water supply, it can be restrained by a Civil Court.

(Sd) J. L. D'Silv

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